

PUBLIC INQUIRY INTO THE NORFOLK ISLAND REGIONAL COUNCIL

**Registrar Generals Building
Level 3, Records Wing, 1 Prince Albert Road
Sydney, NSW 2000**

Before: Ms Carolyn McNally, Commissioner

Counsel Assisting:

**Mr Paul Bolster
Ms Kathleen Morris**

On Wednesday, 9 June 2021 at 9.06am AEST

(Day 6)

1 THE COMMISSIONER: Good morning, everyone. I want to
2 welcome you all here today to the second week of the Public
3 Inquiry into the Norfolk Island Regional Council.
4

5 I wish to begin by acknowledging the traditional
6 custodians of Norfolk Island, the Norfolk Island people.
7 I'd also like to acknowledge the traditional custodians of
8 the lands we are meeting on today, the Gadigal people of
9 the Eora Nation. I would like to pay my respects to their
10 Elders past and present, and extend that respect to first
11 Nations people here today.
12

13 My name is Carolyn McNally. I've been appointed as
14 Commissioner for the Norfolk Island Public Inquiry by the
15 Assistant Minister for Regional Development and
16 Territories, The Honourable Nola Marino MP.
17

18 Today is the beginning of the second week of our
19 hearings for this Public Inquiry. Last week we heard from
20 12 witnesses on Norfolk Island. This included each of the
21 five elected councillors, several staff employed by the
22 council and a member of the community. Over the next three
23 days we will hear from council staff and members of the
24 council audit committee.
25

26 As I made clear last week, it is very important to me
27 that residents of Norfolk Island have open and transparent
28 access to this Sydney-based hearing. This hearing will be
29 live streamed on the Inquiry's website. The website will
30 also contain a video recording for later viewing and
31 transcripts of each day's proceedings.
32

33 Before we begin I'd like to speak briefly of the
34 order of events over the next three days. The hearing will
35 commence tomorrow and Friday at 10am and conclude at around
36 4pm each day. The hearing will break for a short recess
37 each day at around 11.30am and 1pm.
38

39 Several witnesses are joining us today via video link.
40 In the event of technical difficulties we may adjourn
41 briefly or I may ask a witness to repeat themselves to make
42 sure that we hear all of the evidence clearly.
43

44 We'll now commence proceedings for the second week of
45 the Norfolk Island Public Inquiry and I ask Mr Bolster to
46 commence. Thanks, Mr Bolster.
47

1 MR BOLSTER: Thank you, Commissioner. I again appear with
2 Ms Morris to assist you in this Inquiry. There are a
3 couple of housekeeping matters to attend to.
4

5 Mr Roach has prepared a supplementary statement and I
6 wish to tender that, it should be Exhibit 8.
7

8 **#EXHIBIT 8 - SUPPLEMENTARY STATEMENT OF MR ROACH.**
9

10 There has also been prepared a supplementary tender
11 bundle comprising 17 documents, most of those documents
12 have been produced by two of the witnesses you will hear
13 from today - I should say three of the witnesses you will
14 hear from today. If that supplementary tender bundle could
15 be Exhibit 9, please.
16

17 **#EXHIBIT 9 - SUPPLEMENTARY TENDER BUNDLE.**
18

19 Thank you, on that basis the first witness for today
20 is Mr John van Gaalen, spelt v-a-n, G-a-a-l-e-n and I
21 understand we are to take his evidence by video link and,
22 if that link could be opened and if he can be affirmed,
23 please.
24

25 MR VAN GAALEN: Hello, yes, this is John here.
26

27 UNIDENTIFIED SPEAKER: Hello, Mr van Gaalen, can you hear
28 me?
29

30 MR VAN GAALEN: Yes, that's just fine.
31

32 **<JOHN VAN GAALEN, affirmed:** [9.10am]
33

34 **<EXAMINATION BY MR BOLSTER:**
35

36 MR BOLSTER: Q. Thank you, Mr van Gaalen, can you hear me?
37 A. Yes, I can hear you and I can see you now.
38

39 Q. Good, thank you. Could you state for the record your
40 full name, please?
41

42 A. Mr John van Gaalen.
43

44 Q. In around 2016 you were recruited to the role of group
45 manager commercial hub for the Norfolk Island Regional
46 Council; correct?
47

A. Yes, that's correct.

1 Q. Was that the role that you were recruited for from the
2 beginning? Was that always the role you held?
3 A. I applied for both that position and the finance
4 manager position. I was informed that I'd been successful
5 for the finance manager position. I think it was about
6 three weeks before that commencement date I was contacted
7 by the recruiter to ask if I would be interested in
8 applying for the group manager position. I then had a
9 phone interview with Lotta Jackson, Wednesday notification,
10 Thursday interview and I received a phone call on Friday
11 morning as I was flying to England that I'd been successful
12 in getting the group manager position.
13
14 Q. Could you assist us with understanding the two roles.
15 The group manager role, did the finance manager report to
16 the group manager?
17 A. Yes, that's correct, yeah.
18
19 Q. What about a chief financial officer? Was there such
20 a thing at the time you were recruited?
21 A. No, there wasn't, no.
22
23 Q. Is it fair to say that the responsibilities of a chief
24 financial officer were responsibilities that you carried
25 out in the role as group manager commercial hub?
26 A. Yes, it would be reasonable. I think the term in
27 local government is "responsible accounting officer", but
28 certainly that was the assumption, yeah.
29
30 Q. Do you recall the day on which you started with the
31 council?
32 A. I'm pretty sure I flew in on the Friday, I think it
33 was 15 July, and commenced on the Monday the 18th. I was
34 picked up by Lotta and I think Bruce - Lotta Jackson and
35 Bruce Taylor from the airport with a bundle of board -
36 sorry, council papers and attended a function that night.
37
38 Q. Did you move permanently to the island when you took
39 up this appointment?
40 A. Well, yes, I did have a - I had at that stage the
41 place that I have here in Geelong and I moved by myself at
42 that stage while my wife and child remained in Geelong and
43 I took up a rental property there.
44
45 Q. Your experience at the time you took up this role, had
46 you worked in local government in a financial or chief
47 financial officer role previously?

1 A. Yes. I'd been in positions as a director of Corporate
2 Services including finances in a couple of councils in
3 Tasmania. I'd also been a finance manager in a large
4 council in London, Richmond Council, as a financial manager
5 for adult social care services for a couple of years.

6
7 Q. The two councils in Tasmania, were they comparable to
8 Norfolk Island in any way?

9 A. One was about, I think about 40 or 50 staff, the other
10 was close to 200 staff, so probably similar in size; they
11 were in the northwest of Tasmania, so they were reasonably
12 isolated in a certain sense, I suppose.

13
14 Q. All right, and roughly over how many years had you had
15 experience in a corporate finance role in local government,
16 when you joined Norfolk?

17 A. Ah, right. Probably - I'm trying to think. I was in
18 Tasmania between 2004 to 2009, and then to London to 2011,
19 and then I worked privately in our medical business after
20 that, so probably about seven years in local government.
21 My previous history is mostly in health.

22
23 Q. The financial management arrangements at Norfolk
24 Island when you arrived, can you give us an overview of
25 what you discovered when you arrived at the offices?

26 A. Certainly, well, for want of a better term, a
27 reasonable state of chaos. There hadn't been any real
28 changeover to the new organisation, there had been no set
29 up of cost centres, programs, structures. There was a
30 general lack of understanding of what needed to happen and
31 who needed to do it. There was people, you know, as they
32 say, bums on seats, but that was about it.

33
34 Certainly there was no, for instance, letterheads,
35 logo; in fact, people were unsure about what they had to
36 charge for. For instance, they were actually charging GST
37 on things that they didn't have to, they weren't aware of
38 the processes, those types of things, so it was fairly
39 chaotic.

40
41 Q. How many staff were reporting to you at that time?

42 A. I had two managers - um, sorry, one manager arrived,
43 one hadn't at that point. So, the finance manager arrived
44 I think two to three weeks after I arrived --

45
46 Q. And that was Mr Nankivell?

47 A. Yes, that's correct. The other manager was Leanne

1 Webb who was in charge of IT and a number of other
2 services; she arrived I think on the same plane as I did
3 actually. So, those two reported to me directly. Leanne
4 had a team at the telecom office and an IT team I think
5 with two or three staff. Shane took on payroll and
6 obviously the finance services, and there was also, sorry,
7 a registry office as well I just forgot about. But those
8 people sat down stairs from me and they were the ones that
9 were probably a bit unsure; some of those had carried on
10 from the previous organisation, some were kind of new to it
11 and were looking to learn what to do in the position.
12

13 Q. I take it, you wouldn't have been surprised that there
14 was an element of disarray given this was a
15 newly-established council?

16 A. Yeah.

17
18 Q. How much - how bad was it?

19 A. Look, it was rather messy. Look, without denigrating
20 anyone beforehand, obviously it's a fairly complicated
21 process. Certainly the budget document that I received
22 which was the one that was approved, for instance, they
23 really just split what they had in the previous year and
24 said, oh, that's going with them, that isn't, and just
25 split the difference; it really didn't appear to be very
26 well constructed and certainly wasn't really a picture of
27 what was happening as I worked out over a number of months.
28

29 Q. I assume the budget would have been, if not the first,
30 close to the first thing that you looked at when you
31 arrived there?

32 A. Yeah, that was in that bundle of documents as I walked
33 off the plane that I received off the tarmac actually.
34

35 Q. What else was in the bundle of documents that was of
36 significance from the financial and asset management
37 perspective?

38 A. I think it was the documents that you probably see in
39 the - I think there was a meeting that I went to about
40 three days later, so it would have been about the 19th or
41 20 July I think there was a meeting, and basically would
42 have been those business papers for that meeting to my
43 knowledge.
44

45 Q. Let me ask you this: did you make enquiries about who
46 had prepared the budget and who did you make those
47 enquiries to?

1 A. The only people I'd spoken to at that point was Lotta
2 Jackson and Bruce Taylor, I think they attended the
3 function that night at Government House. Lotta informed me
4 these were the papers that we'd be working from and, yeah,
5 that's - I didn't know who specifically, I understood it
6 was the people that had constructed a lot of the handover
7 documentations, I can't think of the lady's name, I think
8 it was a Mary Law, or something like that, who had shortly
9 thereafter left for England.

10
11 Q. Was Mr Gesling involved in any briefings that you
12 received in those first few weeks?

13 A. I met Peter Gesling on a number of occasions. There
14 wasn't any - not in any detail, no. No, I did speak to him
15 but it wasn't in any detail about the construction of those
16 documents.

17
18 Q. What was the purpose of your meetings with Mr Gesling?
19 What were you trying to achieve from seeing him?

20 A. Look, those were initiated I think from Lotta, but it
21 was certainly a kind of get to know you, get some
22 understanding of what they had been doing, and that they
23 were available for discussions and clarification of any of
24 the documentation.

25
26 Q. What did you understand his role to be at that time?
27 What was he doing when he was there?

28 A. He was in government, he was in the administrator's
29 office in the other building. I probably saw him a couple
30 of times a week, if that, that's about all that I can
31 recall. Certainly, his role was to - I think he was
32 involved in the transitioning from the previous assembly to
33 the new council and transferring of various assets and
34 documentation.

35
36 Q. Did you see in the briefing papers that you were
37 provided any asset management plans or lists of assets,
38 whether be it real property, roads, et cetera?

39 A. I don't - look, I couldn't say for sure but I don't
40 recall seeing them at that stage. Certainly when I went
41 further along and we basically found the papers and the
42 documents, there was some - I was sitting down with Shane,
43 the finance manager, and when he had some doubts about them
44 because of the quality of - well, of the spreadsheets and
45 the way they were constructed, um, so he --

46
47 Q. What form were they in?

1 A. Just a basic spreadsheet, that's it, a listing of
2 assets, condition, that type of thing that generally that
3 the accounting side of the function would probably look at.
4

5 Q. Were you briefed about the sale of the council fuel
6 business at all?

7 A. No, not really, no, no. I was aware that it was being
8 sold, that it had been in, I think, private hands and it
9 had cost the council quite a bit, and I was aware that
10 there were some issues but I wasn't exactly aware of the
11 detail behind it; certainly I can't recall the detail at
12 this point. My understanding though was that that was
13 going to be taken over and the council would be running the
14 fuel supplies from a period during that year. I believe it
15 was delayed a number of times and that affected some of the
16 budget items, to my knowledge.
17

18 Q. Cash, available cash --

19 A. Yep.
20

21 Q. -- what enquiries did you make to establish how much
22 cash was available for council's ongoing operations?

23 A. Well, certainly - we were - unbeknownst to myself or
24 the finance manager we were required to complete the
25 previous year's annual financial statements. That was a
26 newy to me. I was assuming we would get, you know, all
27 these things handed over and completed. So, certainly as
28 part of that process we then needed to get audited
29 financial statements and especially the bank accounts.
30

31 Now, there was certainly a listing of a lot of bank
32 accounts, but there certainly was - I certainly found - I
33 recall finding after a three or four month period a bank
34 account for - that had something of the order of about
35 \$50,000 in that I didn't find any record within my system.
36 I can't recall what it was exactly for at this point, but
37 it was those types of things which, you know, obviously
38 created a lot of doubt in your mind about the accuracy of
39 what you were looking at. It seemed to be, yeah, as I
40 said, chaotic and they tended to make a bank account for
41 everything rather than use the financial system to manage
42 different funds, so it was --
43

44 Q. Well, what was - sorry, you continue. Sorry, I didn't
45 mean to cut you off.

46 A. Yeah, no.
47

1 Q. What was the financial system that was in place at
2 that time?

3 A. I don't have the name of the system with me, I
4 couldn't tell you off the top of my head what the name of
5 the system was, hopefully someone can provide that, I don't
6 have the detail here.

7
8 Q. Does the name Civica ring a bell?

9 A. Well, the Civica wasn't in place at that point. I'm
10 aware of Civica and I've worked a little bit with Civica,
11 certainly in the last couple of years a bit more so, but
12 certainly that was part of the process that I understand
13 that Peter Gesling and others had worked on late in the
14 previous financial year to award a contract for its use for
15 the new council.

16
17 Certainly that was a lot of work. It's a big job to
18 be able to instigate a whole new financial system into a
19 council. Pretty clearly, to put it into this council at
20 this point was, you know, 10 times worse to be honest. It
21 was really a difficult situation because we didn't have a
22 program and a recording structure to start with. We were
23 still working out what our cost centres were, what we were
24 taking ownership of, what the effect of those legacy items
25 were on us, what the issues to do with what we were doing
26 for the Commonwealth Government in regards to the other
27 services that we were providing on their behalf, those
28 types of things, so we were still trying to discover what
29 we had whilst trying to set up a whole new computer
30 financial system.

31
32 Q. Did you talk to Mr Gesling about how it came to be
33 that Civica was purchased/ordered?

34 A. I think I had a casual discussion, I think it was with
35 him. I heard there was a process of tenders and looking
36 at - and a number of different options about what the best
37 one was. We certainly inherited a lot of commitments in
38 regards to the payments in that current year toward - to
39 Civica for the installation of that program.

40
41 It was certainly quite - Civica, I have seen some of
42 the notes, I think it was from Mr Roach or it might have
43 been Bruce Taylor. It's a big system, it's one of the big
44 two in Australia, that and TechnologyOne, they have most of
45 them, but it is a large system and it's more comfortable
46 with a larger council that has the resources to manage it.
47 It's a bit like, you've got to put a lot of information in

1 it to get good information out, and that's especially so
2 with work orders and asset management, that's a big side of
3 it, and my knowledge over those few years that I've had in
4 local government it's always been a challenge coordinating
5 asset management and financial management systems,
6 obviously especially so in this case.

7
8 Q. Taking the discussion forward to the time that you
9 left council, was the Civica system configured so as to
10 provide any level of functionality for the council?

11 A. Look, there was some. Certainly it had a program
12 structure and a reporting methodology and there'd been
13 certainly quite a degree of training at the community hall,
14 but certainly there was still a lot more work to be done on
15 it, especially with training. It wasn't a simple system to
16 pick up, especially with a lot of the people who probably
17 hadn't used such a complex system in the past, so it wasn't
18 something that we could do easily and quickly.

19
20 Q. In terms of the staff that you came to manage in this
21 role, how many of them had been employed in the previous
22 Norfolk Island Administration and transition period?

23 A. Okay, well, the registrar and the Registry Office it
24 was, the two other managers were - Shane was obviously new
25 to the Island, he had quite a deal of Civica authority
26 experience from Broken Hill. Leanne Webb, who was in
27 charge of IT had experience in Civica at Bega Council,
28 I believe. So, it was helpful that they had some knowledge
29 and that, but they were new to the council. I believe
30 Leanne wasn't new to the Island, she has family there and
31 obviously lived there for some time and gone away for a
32 period.

33
34 So, the other staff under those team: the IT team had
35 a telecom office under Leanne, most of those had worked in
36 the council before. Shane's team, I think he had about
37 four staff, I think two of those were new and two were
38 carried forward from the previous Administration. I
39 couldn't be 100% sure of the numbers but I know at least
40 one of the ladies was.

41
42 Q. The first budget predicted a deficit of around
43 \$4.2 million.

44 A. Yeah.

45
46 Q. I take it, that was a substantial challenge that you
47 had to address right from day one?

1 A. Yes.

2

3 Q. What was the instruction to you from the general
4 manager about the way you should approach that number?

5 A. Look, it was about getting some clarity on those
6 numbers. Certainly, the discussion was, "Well, let's make
7 sure we are getting what we're getting from the previous
8 Administration", and that's where that triggered that whole
9 valuation of assets issue.

10

11 But certainly, we had some doubts about how well that
12 was made especially when I found out about the fact that,
13 you know, they'd basically split the listing of assets to
14 areas of what was going to be assumed by the Commonwealth
15 and what was taken over by the council both within the
16 balance sheet as well as the income statement. So, there
17 was an expectation or a thought that this was wasn't
18 particularly accurate and that we needed to investigate a
19 lot so that we could work towards what we needed to do,
20 which was an alternate financial plan and things like that.

21

22 Q. By the end of the first quarter the projected deficit
23 had been anticipated to be as much as \$5.35 million. Do
24 you remember the process that was employed to carry out
25 that first quarterly review?

26 A. No, I don't, to be honest. Certainly, it was just a
27 process of going through each of the departments trying to
28 work out if we have responsibility for it, a lot of going
29 around to different people talking to them trying to work
30 out what we were responsible for. We were setting up a new
31 structure, we had a new cost centre, so we didn't really
32 know if we were bearing the costs for certain things, so
33 there was - yeah look, to be honest, that first six months
34 was rather confusing and we still - whilst we were working
35 from the documents that we were given, we were working
36 towards a more accurate structure.

37

38 Q. The next significant event involves the establishment
39 of an audit committee. Were you involved in the process to
40 establish the committee and prepare its charter?

41 A. No. No, I wasn't, pure and simple. That was a role
42 through Lotta's department and it was done outside of my
43 role.

44

45 Q. Once the members of the committee were appointed,
46 Ms McFadyen and Mr Gallagher, were you involved in
47 conferring with them in relation to the subject matter of

1 their committee?

2 A. I had discussions with them as an invited committee
3 member, I think there was only a couple of meetings.
4 Certainly, it didn't - pretty well discussions about the
5 things we're having about now is really what we found and
6 what we were trying to resolve, certainly issues around
7 rates and things like that and the fees and charges and the
8 assets. It was just general discussion about what we were
9 trying to achieve over that first year to get to a point at
10 the end of the year that we had something we believed that
11 certainly working through that year and ensuring that we
12 were costing things appropriately based on our new
13 structure, that that would give us probably the best
14 indicator of what our real costs were. In lieu of anything
15 else, that was probably the best way we could go.

16
17 Q. A long-term financial plan together with a whole
18 string of asset management plans were prepared in advance
19 of a council meeting on 21 December 2016.

20 A. Yeah.

21
22 Q. Was that your area of responsibility or was it
23 something you prepared and was approved by the general
24 manager?

25 A. It was approved by the general manager. Certainly I
26 worked with that, but I don't - the asset management plans
27 themselves are usually the responsibility of the group
28 manager services and the engineering manager. I forget the
29 gentleman's name who was there at that point, he may have
30 it, I can't think of his name. But certainly, that was
31 part of what Bruce had originally and what they'd worked
32 towards given what assets had been moved across to the
33 council, so certainly that wasn't part of my role, but
34 certainly the asset management plans in conjunction with
35 the asset revaluations was hopefully working towards
36 forming that long-term financial plan.

37
38 Q. If we could bring up a document, please. These are
39 the minutes. Let's just bring up the document first.
40 NIRC.001.001.0020. These are the audit committee
41 meeting minutes of 23 November.

42
43 If we could go, please, down to - there's a reference
44 to the quarterly budget review statement, if we could go
45 down the page. A bit further down, please, to where
46 Mr van Gaalen is mentioned. Keep going down. No, I think
47 we've gone too far down. Go back up, sorry. We'll find

1 it. Yes, here we go, point 7. Are you familiar with this
2 document?

3 A. Not particularly, something from four and a half years
4 ago that happened --

5
6 Q. No, that's okay.

7 A. -- it's probably since then, I'm not that good.

8

9 Q. This is a report from you about the original budget
10 and about how the council adopted the recommendations
11 presented in the budget review and approved the revised
12 budget. Do you recall a revised budget being prepared by
13 yourself and your staff?

14 A. Certainly we were working towards changes, it was
15 probably more minor at that point because, as it says
16 there, we're operating within the current as well as the
17 new one and the analysis of the cost base was underway to
18 determine, on point 3, a more accurate projection, and then
19 necessary additional income.

20

21 Certainly, we worked and we made some changes,
22 certainly part of the quarterly budget reviews were changes
23 that we were aware of at any point in time to a - I think
24 it's not massive, I could be wrong, but I had that
25 discussion about the financial assistance grants and I
26 noted that they were, I believed, inadequate. I did note
27 that they did eventually get a more equitable share of that
28 funding. Cost centre spending will have to be tightened,
29 depreciation review which was part of that, and obviously
30 fees and charges and other efficiency gains. So, certainly
31 it sounds like my way of speaking, I suppose, and writing,
32 so --

33

34 Q. If we could go down the page to that box which has the
35 "moved". You see there, it says that "Council notes" -
36 this was a recommendation of the audit committee.

37 A. Yeah.

38

39 Q. That:

40

41 *Council note the audit committee's support*
42 *of the responsible accounting officer's*
43 *recommendations ...*

44

45 That's you?

46 A. Yeah.

47

1 Q. ... regarding the quarterly budget review
2 statement and council undertake those
3 necessary actions to bring the budget to at
4 least a break-even position as soon as
5 possible as the existing financial position
6 is not sustainable over the long term.
7

8
9 A. Yes.

10
11 Q. What was the most significant thing about the budget
12 that meant that it was not sustainable over the long term?

13 A. Well, obviously it was - well, as you know, it was
14 \$4 million to \$5 million in deficit and I believed that an
15 attention to those items above, specifically the fees and
16 charges across a number of areas such as electricity,
17 telecom and a few others, including the airport, but also
18 specifically for that, financial assistance grants, a
19 review of the assets and the depreciation expense, but also
20 the charges to the Federal Government for the services that
21 the council is providing to them.

22
23 The initial cost was pure direct cost and I'd included
24 some overheads which were legitimate charges which helped
25 assist. All those things when they go together would get
26 closer to the balance budget that we were looking at
27 probably six months later, certainly towards the end
28 of June shortly after I left.

29
30 Q. If we could take that down and if I could show you
31 another document?

32 A. Yes.

33
34 Q. This is NIRC.PUB.001.0070. This is the Norfolk Island
35 Regional Council long-term financial plan for 2017/2026.
36 Let me just show you that. You will see that at the foot
37 of the page it was adopted on 21 December 2016.

38 A. Yeah.

39
40 Q. Was this a document that was prepared by Mr Nankivell
41 under you and which was ultimately approved by Ms Jackson?
42 How did this document come to be?

43 A. This was approved by the council, not by --

44
45 Q. No, who prepared it?

46 A. Yes, Shane, with my direction, he'd prepare it, yes.

1 Q. Do you recall that there were three basic budget
2 options that were on the table: there was a do nothing
3 option, there was a full cost recovery option, and then
4 there was a third option which presupposed that you give
5 the airport back to the Commonwealth and let them manage
6 that cost. Do you recall that?

7 A. Yes. I do recall along those lines, yep.
8

9 Q. The option that was ultimately adopted by council was
10 the middle, supposedly the "just right" solution for cost
11 recovery. If we could go, please, to page _0018. You see
12 there, one of the assumptions upon which this option which
13 council adopted was based was that council would receive
14 grants and contributions for capital purchases of
15 \$9 million in 18, then \$5 million in each of the out years.
16 Do you see that?

17 A. I don't have that in front of me at the moment, no.
18

19 Q. If we could point that out. Can the witness be
20 shown --

21 A. I've just got the front cover.
22

23 Q. While we sort that out, assume from me, assume from
24 me --

25 A. Yep, I'll take your word for it.
26

27 Q. We'll try and find that but you just focus on what I'm
28 saying at the moment till we get the screen working.

29 A. Yep.
30

31 Q. Hang on, let me find it. So, basically grant and
32 contribution for operating purposes for 17 onwards varies,
33 it staggers up from about \$3.7 million in 2017 which was
34 the budgeted figure, and it goes up to about \$7 million in
35 2018, and it plateaus at around about the same figure,
36 between \$7.1 million and goes up to about \$8 million
37 through to 2026.

38 A. I think you've got the full costs recovered there, not
39 the one that - I would have thought, but ...
40

41 Q. That's the full cost recovery which was adopted.

42 A. Yeah.
43

44 Q. And then it has an assumption underneath that. You
45 have grants and contributions for capital purposes. Starts
46 out with nil in 2017 and then it's \$9 million in 2018 and
47 then \$5 million in each of 2019 through to 2026. What I

1 want to ask you is, where did those assumptions come from?
2 What did you base putting those figures into the budget on?
3 Was it instructions from the general manager or?

4 A. I'm trying to recall. I don't have that obviously
5 there that you spoke of in front of me or any of those
6 things, so --

7

8 Q. I'm assuming --

9 A. -- it wasn't --

10

11 Q. I'm assuming that you would have had little
12 operational dealings with the Commonwealth when it came to
13 identifying what capital grant funding was available at the
14 time?

15 A. Yeah, there wasn't a lot, but certainly we'd
16 identified some areas. I believe the services team had
17 identified areas that they expected to receive funding for
18 and I think that's what triggered those amounts, but yeah,
19 I presume there's some commentary in regards to that within
20 that document which I don't have in front of me at the
21 moment. Certainly it was as a result of an expectation of
22 capital grants to assist, it wasn't - I think there was
23 some amounts that were identified by the services
24 department between a number of those managers but, without
25 seeing the rest of the documentation and the detail around
26 that time, I couldn't give you an exact process that had
27 occurred in regards to those.

28

29 Q. All right. The net operating result for the year
30 before grants and contributions for capital purposes on
31 that budget --

32 A. Yes.

33

34 Q. -- is basically a fairly modest surplus each year
35 leaving aside the deficit in the first year.

36 A. Yeah.

37

38 Q. You recall that aspect of it?

39 A. Yeah. Well, certainly the big difference was/is the
40 operating grants and the increase in user charges; that's
41 the big two differences, everything else is fairly
42 consistent across those figures. That's the big
43 difference, that really triggers that net operating result
44 difference of about \$5.5 million, is obviously nearly
45 \$3 million in user charges and about three and a half in
46 operating grants, obviously adding to financial assistance
47 grants, but obviously some other ones as well. I think

1 there was some Roads to Recovery and some other things.

2

3 Q. What about rates? I want to ask you about rates. You
4 made some comments in the earlier briefing that we
5 discussed about the problems with the rating system as you
6 saw it at that time, bearing in mind rates were being
7 introduced for the very first time and there was a sort of
8 a transition year in Year 1 where the budgeted figure was
9 effectively 50% of recovery.

10 A. Yeah.

11

12 Q. What was going on in your office in your dealings with
13 the general manager when it came to rates?

14 A. Well, we had a structure in place. I think you've had
15 some comments from a few other people in regards to the
16 rates being split between I think domestic, commercial and
17 industrial. But certainly that was all legislated
18 specifically pretty close to what we could actually charge
19 in those discount rates, so there wasn't a lot of - there
20 was no real flexibility by us to what we could do, it was
21 identify the properties and charges appropriate. Now,
22 those rates are based on that base rate and the ad valorem
23 rate. Certainly, I didn't feel that - those are fairly
24 consistent with what we were able to charge. Clearly, the
25 difference between the budget in 17 and then to 18 is
26 probably the increase as per the legislation to the coming
27 rates, and that goes up fairly consistently across those
28 10 years.

29

30 So, it was more about collecting the information and
31 having solid data on getting the information out to the
32 ratepayers so they understood what they were impacted by
33 financially. Certainly, there was always a discussion
34 about the changes as a result of moving from an assembly to
35 council and what that cost impacted individual people on
36 the Island in regards to, okay, you were losing - you were
37 going to pay more for this, this and this, but you're
38 receiving these items and giving a better understanding I
39 think through some of the media releases in regards to
40 that.

41

42 Q. When did you leave council?

43 A. I flew out on 5 May. So, I think I attended -
44 the April meeting would have been my last meeting.

45

46 Q. Was that a decision that was related in any way to
47 problems that you were encountering in carrying out your

1 responsibilities or was it a personal matter?

2 A. It was a 100% personal matter. Look, I left in very
3 good terms with not only the staff but the councillors,
4 they were certainly a great bunch of people. We all knew
5 that we had a massive task and we were working towards
6 getting that balanced budget and that was - our clear focus
7 was originally the requirement under the legislation to get
8 documentation through by the end of December, which we were
9 all driven by because that was - pretty clearly we needed
10 to have something in place by then; it was unrealistic, but
11 that's what the legislation was, and then to work through
12 that first year to try and get some data within this new
13 system that we were still trying to deal with to give us a
14 good indicator of where we were.

15
16 To pick and jump across individual areas during that
17 period will give a poor indicator of knowledge and those
18 things - well, we know we didn't have full knowledge, we
19 were working towards that. This was a very chaotic process
20 to get to a point where we could get a balanced budget and
21 something realistic. That document in conjunction with - I
22 think I've seen a little bit of the reviewed one, that was
23 approved I think the end of June after I left through Shane
24 and Lotta, gave an indication that we did have the
25 possibility of a balanced budget but it needed to be
26 managed pretty tightly. And, of course, whenever you get
27 grants for capital purposes and operating purposes, you
28 need to manage them very tightly and stick pretty closely
29 to those costings; that requires a good financial system.
30 Unfortunately, we were still struggling with that system as
31 well, so it was a perfect storm.

32
33 Q. You'd be aware that the audited accounts for the year
34 ended 30 June 2017 showed a significant improvement on the
35 overall budget figure of \$4.2 million?

36 A. Yeah.

37
38 Q. Can you point to any actions by staff that led to that
39 result or was that really a feature of the budget just
40 being wrong to start with?

41 A. That's part of it, that's a key part of it; certainly
42 the fuel impacted on that as well, that --

43
44 Q. How did that impact?

45 A. It impacted negatively because there was a delay.

46 Well, once the council to my understanding - and Bruce may
47 be able to clarify that, he was certainly across that a lot

1 better than I was - was - there was certainly a surplus
2 within the fuel and, whilst we were purchasing it from a
3 third party, we were going to continue to - it was going to
4 continue to cost us a bit more than if we were doing that
5 directly through us, so I believe that ended up costing us
6 a bit more in fact. So, it's probably more across the
7 lines of a very poor budget to start with which I went into
8 before.

9
10 Certainly, I haven't gone through the details of the
11 last couple of months before the end of the year, and I see
12 that financial statements were not approved until something
13 like about February the following year, so for me to give a
14 financial opinion on why all those changes occurred is a
15 bit difficult at this point.

16
17 Q. But were there things happening on the ground, before
18 the time you left, that you can point to as having an
19 impact that led to that result?

20 A. Not particularly. Certainly there were - you know,
21 each of the areas, you know, like the airport, identifying
22 the real income and things like that, getting those -
23 depreciation correct, putting in charges in place to the
24 Commonwealth which was not included in the original one,
25 that certainly had an impact. I'm not sure about what
26 actually operating grant funds you actually ended up
27 receiving but I think it was a bit more than the original
28 budget, because obviously they had absolutely no knowledge
29 of what was going to happen in the year after the Assembly
30 completed, so it was very clearly going to be inaccurate.

31
32 Certainly I recall - I did notice that someone
33 mentioned it was only \$138,000 but they decided to remove
34 the - what was it - the fuel, other operations which had
35 been included in those things, so really it was a drop from
36 about four and a half to one and a half. Certainly, the
37 failure of the enterprise bargaining process because of a
38 wrong phone number impacted on back-pay and increased pay
39 for staff, and I think that impacted as well; that was
40 probably one of the - I'm thinking through it as I'm
41 talking to you, so excuse me if I ramble a bit.

42
43 Q. Could you explain briefly what you mean by that? So,
44 was there a delay in implementing an improvement in the
45 employees' wages and conditions that impacted on the
46 budget?

47 A. Well, there was an agreement between the enterprise

1 bargaining committee and the union and representatives
2 about changes for the new enterprise bargaining agreement;
3 that goes out - I have seen it in your minutes already and
4 it has been discussed, so I'm just going over old ground.
5 But there was a phone number included which, because it was
6 a mainland number, wasn't able to be accessed for queries
7 by employees. The Fair Work Commission I think threw the
8 process out as a result of that issue and basically had to
9 go back and start all over again. That delayed things
10 quite a bit and I think it impacted more so in the
11 following years wages and benefits when it eventually did
12 get put through.

13
14 Q. Thank you for that. Can I take you to the briefing
15 you provided the audit committee on 8 March 2017, one of
16 the last things you did before you left. If we could go
17 please to NIRC.PUB.001.0078 and to page 10.

18 A. I apologise that I don't have this. Unfortunately it
19 was sent to my work email, and it's 001.

20
21 Q. Go down to --

22 A. I'm happy for you to read it out.

23
24 Q. Let me read it to you. This is a briefing, "Long-term
25 financial plan", 5.13 on page 10, and we'll get the record
26 in a minute, it's my fault, I believe:

27
28 *John van Gaalen, Group Manager, Commercial*
29 *Hub presented the long-term financial plan*
30 *advising that council had adopted the*
31 *'Fully Costed Scenario' identified in the*
32 *plan.*

33
34 *The committee discussed a detailed*
35 *understanding of the assumptions and the*
36 *likelihood of achieving those assumptions,*
37 *noting small surpluses are projected to be*
38 *generated each year. Consequences and*
39 *alternate options including rate revenue*
40 *increases, increases to fees and charges,*
41 *alternative loan options, improvement of*
42 *acceptable performance measures and ongoing*
43 *engagement and dialogue with the*
44 *Commonwealth were discussed.*

45
46 All the matters that you and I have just been
47 discussing recently.

1 A. Yes.

2

3 Q. Going down the page, it says:

4

5 *The Group Manager Commercial Hub advised*
6 *that an arrangement had been reached with*
7 *the Commonwealth on repayment of the*
8 *Airport Loan.*

9

10 We'll come back to that in a minute, but then there's
11 this statement:

12

13 *The Committee discussed rate revenues being*
14 *3% of council's income or a minimum of*
15 *\$500.000 (16/17) and \$1m (17/18) as*
16 *determined by legislation. Value based*
17 *rates would provide greater equity to the*
18 *community.*

19

20 Then there was a recommendation moved by Mr Gallagher,
21 seconded by Ms McFadyen, which was in these terms:

22

23 *The Committee notes The Long-term Financial*
24 *Plan and recommends Council adopt a target*
25 *of at least 10% rate revenue of total*
26 *revenue by 2021.*

27

28 Do you recall that?

29

30 A. Vaguely, yes. What could I say to it? That was their
31 determination, and certainly something we could look at,
32 but it wasn't a direction of the council, it was a
33 direction of the - a request of the audit committee.

34

35 Q. All right. When the audit committee --

36

37 A. It's 10%, but the reality is, only if it meets the
38 legislation and is appropriate to the councillors and the
39 community when you put a budget up; certainly that's when
40 you really discuss these things.

41

42 Q. What was the reaction within council staff and with,
43 in particular the general manager, when that recommendation
44 was carried, bearing in mind it was something that council
45 would be taken to at the next council meeting?

46

47 A. Yes, I don't remember a specific conversation about
that. I thought, I personally thought that it would be
difficult given the obvious resistance to rates by the
community. It was certainly something that they could look

1 at and it's something that you can discuss, and that's what
2 you would do as part of normal budget workshops and
3 discussions with the councillors. They're the reps of the
4 community, so obviously that's something important, but to
5 have a blanket target is nice, but that's working on what
6 I've seen in some of these reports recently and what's
7 triggered a lot of this is, it's an ideal situation in a
8 nice community that's sitting on the northern suburbs of
9 Sydney or something, but the reality is you're dealing with
10 an unusual situation and it's something completely new to
11 the community, and it's not something that's easily done.
12 It's a goal to aim for, but whether that's realistic in the
13 long-term or even specifically in the short-term. It
14 wasn't going to be able to be done in the current year
15 based on that legislation for the coming year for 17/18
16 because of that legislation, so that was something you
17 could bring to the councillors and discuss, but how far
18 that went is another matter.

19
20 Q. What was your advice to the general manager about how
21 narrow the rate base was at Norfolk Island at that time?

22 A. Look, because of the size of the rate base it wasn't
23 the key issue for a balancing of the budget and, if you
24 were trying to get it out of that, then you were not going
25 to - the key important part was to try to get the council
26 coming along with the community and the councillors at that
27 point - there was enough volatility in what was happening
28 at that point without thinking that that was going to solve
29 anything - it certainly wasn't, not if you're talking about
30 three, four, \$5 million in deficit; all that is, is going
31 to pee a lot of people off and not really solve the
32 problem, so our biggest problems were the ones that I
33 highlighted before to deal with quality of the assets, the
34 financial assistance grants. It pretty clearly needed that
35 assistance from the Commonwealth through either the grants,
36 grant funding and those types of things and the support of
37 those services that we were providing to them. That was a
38 key - a much bigger, more significant part of balancing
39 this budget.

40
41 MR BOLSTER: Thank you. Commissioner, I have no further
42 questions for Mr van Gaalen.

43
44 MR SIMONE: No questions.

45
46 THE COMMISSIONER: Okay. Thank you, Mr van Gaalen, for
47 your evidence today, for making the time to link up with us

1 with your recollection of events quite some years ago, so
2 thank you very much.

3
4 MR van GAALEN: Thank you very much, Carolyn, I do
5 appreciate it, and I really hope that everything works
6 well.

7
8 THE COMMISSIONER: And Mr van Gaalen is excused from the
9 summons?

10
11 MR BOLSTER: Yes, if Mr van Gaalen can be excused, thank
12 you, Commissioner.

13
14 THE COMMISSIONER: Thank you.

15
16 <THE WITNESS WITHDREW

17
18 MR BOLSTER: The next witness is Kelly McFadyen who is a
19 witness in person, Commissioner, and I call her.

20
21 <KELLY McFADYEN, sworn: [10.06am]

22
23 <EXAMINATION BY MR BOLSTER:

24
25 MR BOLSTER: Q. Ms McFadyen, could you please state for
26 the record your full name?

27 A. Kelly McFadyen.

28
29 Q. I understand you wish to make an opening statement?
30 A. Yes, I would.

31
32 Q. Can I just clarify a couple of things first so that
33 that will make some sense. You were one of the inaugural
34 members of the Norfolk Island Regional Council Audit
35 Committee; correct?

36 A. That's correct.

37
38 Q. You were appointed on 19 October 2016; is that
39 correct?

40 A. That's correct.

41
42 Q. You held that position until a period in 2018 when you
43 resigned and we'll come to that in due course. So, against
44 that background, please feel free to make your opening
45 statement.

46 A. Thank you. Look, I'd just like to provide a short
47 statement based on what I saw on Norfolk Island Regional

1 Council, how it operated in those first years, in
2 particular some of the challenges that the Norfolk Island
3 Regional Council, otherwise known as NIRC, some of their
4 challenges, and also a view on how I think maybe the
5 Norfolk Island Regional Council could be set up for success
6 moving forward.

7
8 I was appointed in October 2016 and the first meeting
9 was in November 2016 and I was the Chair of the inaugural
10 audit committee for Norfolk Island Regional Council. My
11 reasons for taking the role at that time was, I was going
12 into semi-retirement, I wanted to keep my brain active, and
13 I also wanted to give back to the community, so those
14 services that I provided were on a pro bono basis other
15 than the council actually paid for travel expenditure.

16
17 From the outset it was obvious that Norfolk Island
18 Regional Council faced some significant financial
19 challenges. The budget was set by a transition entity and
20 it was a deficit budget of around in the order of
21 \$4 million. A cap was placed on rates revenue for the
22 first two financial years of \$500,000 and \$1 million.

23
24 Approval in setting fees and charges was also
25 constrained in the numerous pieces of legislation on the
26 Island and there was limited capability of the staff in
27 what was quite a complex transition and they had poor
28 information and poor systems as well.

29
30 The impost of a new Civica system in the first
31 financial year was quite challenging for staff. They were
32 not only implementing a whole new system, but were also
33 dealing with poor data from the old entity and also
34 grappling with what the new Norfolk Island Regional Council
35 would be set up to be.

36
37 The requirement for the Norfolk Island Regional
38 Council staff to prepare the financial statements for the
39 ANI for the period 15/16 was also quite problematic. We
40 were asking staff to complete those statements with no
41 corporate knowledge whatsoever of how ANI operated, nor did
42 they understand the accounting policies, plus there was
43 disagreement on the valuation of the assets.

44
45 The enterprise agreement was unresolved for some time
46 and naturally that will have an impact on those employees.
47 The service delivery agreement, similar to the budget, was

1 set on a best forecast and there was also limited
2 understanding of the revenue and expenditure particularly
3 for the council's commercial businesses.
4

5 An asset base was well beyond its useful life. You
6 only needed to travel around the Island to see the state of
7 the infrastructure. Past debts such as the runway works
8 were also falling due and there were deteriorating cash
9 reserves.
10

11 On top of those financial challenges there was also a
12 community that generally did not want to pay rates, fees or
13 charges. It was a community that really needed some
14 significant investment in both its health, education and
15 broader services, and also it was a community that
16 democratically elected its councillors who had the view of
17 fighting for the return of independence and that
18 independence model as opposed to a focus on the Norfolk
19 Island Regional Council model.
20

21 It was obvious from the outset that it was going to
22 take some strong leadership and courageous leadership both
23 from the management, the councillors, the Commonwealth
24 agencies, and the community themselves to actually turn the
25 Norfolk Island Regional Council under this new model into a
26 successful model.
27

28 During my time as Chair the committee requested,
29 reviewed and provided independent advice on a number of
30 matters, in particular the financial performance. In the
31 first meeting I recall that the committee made
32 recommendations to council to bring the budget to a
33 break-even position.
34

35 At the end of that 16/17 financial year that position
36 was a little bit more favourable to budget, however that
37 was more due to the enterprise agreement not being resolved
38 and a significant amount of money or funds that was set
39 aside for that.
40

41 There was deferral of roadworks - again, not a great
42 community outcome - and there was also some additional
43 revenue that wasn't previously forecast around data usage
44 charges particularly from more tourists being on the
45 Island.
46

47 Throughout that time as well, there was the long-term

1 financial plans that were adopted by the council on a fully
2 costed scenario for 17/18 and 18/19 and that was not
3 realised. In fact, in August 2017 I recall it was about
4 two months after the long-term financial plan was adopted
5 council then elected to reduce the electricity rates and
6 that had a material impact on the budget of around \$500,000
7 and this was at a time when the 17/18 net result was
8 already eroding.
9

10 At my last meeting in May 2018 the service delivery
11 agreement had reached a deficit of around \$380,000 and a
12 budget deficit of \$1.96 million, yet there was a forecast
13 profit of \$1.9 million for that financial year.
14

15 The Norfolk Island Regional Council also found it
16 difficult to recruit and retain skilled employees. I think
17 during my short time there of about 18 months there was
18 five CFOs, and there was also difficulty in recruiting and
19 retaining skilled employees in the development of risk
20 management, internal audit and compliance functions as
21 well.
22

23 I recall that it took till May 2018 for the Regional
24 Council to present to the committee a plan on how it would
25 intend to implement risk management and internal audit
26 functions. In saying this, when we spoke to management
27 they were able to articulate some of their key risks albeit
28 some of the risks around the commercial businesses were
29 probably not at the standard we were expecting as an audit
30 committee.
31

32 Every employee that I engaged with on Norfolk Island
33 Regional Council appeared to work to the best of their
34 ability and their intent was very much around doing the
35 best job that they could in challenging circumstances.
36

37 I remember as a committee that we sought to fulfil our
38 role by putting together a schedule that would assist us in
39 asking for and reviewing appropriate information at certain
40 key times throughout the year and on occasions some of that
41 key information was not provided.
42

43 I think it's important to remember that there were
44 positive outcomes that were delivered under this Norfolk
45 Island Regional Council model and I do remember a
46 particular conversation in the first year there where we
47 were talking about the service delivery agreement and the

1 health outcomes for people on Norfolk Island, and at that
2 time there was a discussion around the number of health
3 transports back to the mainland and I think from memory it
4 was something like two per quarter and it had moved up to
5 about 30 or 50 per quarter, and there was concerns around
6 obviously the cost impact of that. I actually thought that
7 was a wonderful problem to have because that demonstrated
8 actually that the people of Norfolk Island were actually
9 getting the health services that they deserved as
10 Australians, so I thought that was actually a really good
11 outcome.

12
13 I resigned from the role of Chair of the audit
14 committee in May 2018 and, as with all resignations of all
15 roles, there was numerous reasons in doing that. One of
16 them was the significant investment of my time over and
17 above what would normally be expected of a Chair due to the
18 secretariat functions with a lack of competent staff. I
19 had also taken up a full-time role at that point, so being
20 able to provide some of that additional time was becoming
21 problematic.

22
23 There was some unacceptable modifications made to
24 the minutes presented to council by management and there
25 was an error in the version of minutes presented to council
26 by management and that wasn't rectified as requested.

27
28 The request to limit independence of the committee by
29 reducing the narrative of our minutes and seeking for the
30 committee to formally request information well in advance
31 of the meetings also didn't rest well with me.

32
33 And also, the recommendations of the committee were in
34 most part not adopted by council. Now, that's entirely
35 within council's remit to choose to agree or disagree or
36 adopt the minutes or the recommendations of the committee,
37 but I must say it was somewhat disheartening, and watching
38 Norfolk Island Regional Council continue to deteriorate
39 financially, you know, really took away the sense of
40 fulfilment of the role.

41
42 I'd like to thank the committee members, Chris
43 Gallagher and also Councillor Rod Buffett for agreeing with
44 me to maintain high levels of diligence throughout that
45 time. In particular, I'd like to thank Councillor Buffett
46 for his active participation in the committee and doing
47 what he could to influence the councillors to make informed

1 decisions particularly around the financial position.

2

3

4 In 2018 as I was leaving I made a prediction that
5 within two years the Norfolk Island Regional Council would
6 not be a going concern and it's with disappointment that
7 that prediction was somewhat accurate and that's why we
8 find ourselves here today.

9

10

11 I am, however, optimistic that this Inquiry will
12 create a pathway for financial sustainability and positive
13 outcomes for Norfolk Island and particularly in economic
14 and social outcomes for the people of Norfolk Island.

15

16

17 Some of my suggestions on how this can actually be
18 achieved would actually be the continuation of Norfolk
19 Island Regional Council but with some modification. And in
20 that I would suggest that an administrator be appointed for
21 around that three-year mark or at least until there's a
22 suitable time that would allow transition of activities to
23 occur. As with when Norfolk Island Regional Council was
24 originally set up in transition from ANI, there are quite
25 complex matters to resolve and I think a three-year time
26 would be quite reasonable to do that.

27

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100

1 you raise.

2

3 Can I just start with your prediction about the
4 council not being a going concern within two years?

5 A. Yes.

6

7 Q. What were the reasons that - what was the evidence
8 that was apparent to you at the time that led you to form
9 that view?

10 A. In its simplest form expenditure outstripped revenue.
11 The Norfolk Island Regional Council were running deficit
12 budgets. You could only run a deficit for so long before
13 your cash reserves run out. In May 2018, my last committee
14 meeting, I believe the cash reserves were dwindling to
15 around the \$6 million mark and that had, in that 18 months,
16 really dropped from around the \$20 million mark to
17 \$6 million. That's a significant decline in a short period
18 of time and if you continue to run on a deficit budget your
19 cash will run out.

20

21 Q. When you say "20 down to 6", you're talking about
22 unrestricted funds that are available to fund day-to-day
23 operations or are you talking about all available cash?

24 A. All available cash.

25

26 Q. All available cash, okay. Do you draw a distinction
27 between restricted and unrestricted cash when it comes to
28 having a satisfactory cash base for operations?

29 A. You certainly do. I recall at that time though there
30 was still negotiations with the Commonwealth in particular
31 to the debt owed for the airport and that would have
32 otherwise been considered as restricted.

33

34 Q. Do you have a view about the sort of cash that needed
35 to be available for this council to operate effectively?

36 A. I would have to go back and have a look at the numbers
37 to give a bit more of a better prediction around that, but
38 certainly with the declining revenue the cash reserves
39 would not be sufficient to cover their debt.

40

41 Q. The \$6 million that was there when you left, was that
42 a figure that concerned you?

43 A. It was and that's why I thought at that time, with the
44 way that we were predicting the financial years to follow
45 and should they continue to make the same decisions about
46 rates revenue and fees and charges, that that \$6 million
47 would eventually run out.

1
2 Q. Taking you back then to the first meeting on, I think
3 the first or second meeting on 23 November 2016,
4 Mr Gallagher moved a resolution - a recommendation, I
5 should say, that:

6
7 *Council note the audit committee's support*
8 *of the responsible accounting officer's*
9 *recommendations regarding the quarterly*
10 *budget review statement as at 30 September.*

11
12 You recall that that showed a worsening of the budget
13 prediction for the year?

14 A. Yes.

15
16 Q. And continued:

17
18 *... and council undertake those necessary*
19 *actions to bring the budget to at least a*
20 *break-even position as soon as possible as*
21 *the existing financial position is not*
22 *sustainable over the long term.*

23
24 That was readily apparent to you that early, was it?
25 A. Yes, first meeting. I think, you know, when you're
26 already starting with a deficit budget, you cannot continue
27 to operate with deficit budgets and maintain financial
28 sustainability.

29
30 Q. So, between that time and the time that you resigned,
31 were you able to discern any steps taken by council that
32 may have contributed to bringing the budget at least to a
33 break-even position?

34 A. Any decisions that they made to positively?

35
36 Q. Yes, or was the budget largely at the whim of things
37 like the delay in getting the enterprise agreement
38 approved, sort of matters of chance, luck, circumstance?
39 What were the actions, the driving actions, if any, of
40 council in response to that recommendation?

41 A. I think council did work closely with the general
42 manager, Lotta Jackson, at that time I think to have
43 conversations both with the Commonwealth around the
44 financial assistance grants. So, I do recall that there
45 were some conversations to seek, you know, what are the
46 mechanisms to try to achieve greater financial assistance
47 grant funding.

1
2 Q. And I think, in fairness, the financial systems grants
3 in Year 1 were significantly improved in Years 2, 3 and 4?

4 A. That's correct.
5

6 Q. Almost doubled, effectively, over that period of time?

7 A. That's correct, but still a lot less than what they
8 were predicting in their long-term financial plan.
9

10 Q. So, we have that. What other actions can you point to
11 that could be said to be in accordance with that first
12 recommendation of the audit committee?

13 A. I have to say as a committee member I didn't see
14 necessarily positive actions to bring the budget back into
15 a position that would be closer to break-even. Quite the
16 contrary, I think during that time we saw some decisions
17 that actually reversed it away from being break-even.
18

19 Q. Can you give an example of that?

20 A. One of those examples was around the electricity
21 charges, so being set in the 17/18 financial year, and then
22 within two months of that timeframe that the council made
23 decisions to reduce that revenue and by obviously reducing
24 the fees and charges to the community around their
25 electricity charges, and that had a material impact on the
26 financial position.
27

28 Q. Let me just find the relevant document. If we could
29 go perhaps to NIRC.PUB.001.0106_0004. We're after
30 the minutes of the meeting for 17 August 2017, please. No,
31 for the audit committee. Thank you.
32

33 If we go to 5.2 and we go to the long-term financial
34 plan. You see the second paragraph there?

35 A. Yes.
36

37 Q. Is that the decision you're talking about?

38 A. Yes. Council had determined that they were taking the
39 full - what they were calling the fully costed scenario in
40 particular for the five council business units.
41

42 Q. Sorry, I was distracted.

43 A. No, that's okay. So, yes, I do recall that
44 conversation, that the long-term financial plan that was
45 adopted by council was on a fully costed scenario, in
46 particular to the five - what we were calling the five
47 commercial business entities or business units, and that

1 soon after adopting that long-term financial plan the
2 council made a decision to reduce the revenue from the
3 electricity fees and that was \$533,000.

4
5 Q. Mr Buffett was a member of that committee?

6 A. Yes.

7
8 Q. And, I take it, you were troubled by that decision?

9 A. Yes, I was.

10
11 Q. We don't have a recording of the minutes of what was
12 said, the to and fro in the audit committee, but do you
13 recall Mr Buffett's explanation for why council had taken
14 that particular decision?

15 A. Yes, both Chris Gallagher and I had spoken to
16 Councillor Buffett. It was quite common for us as a
17 committee to meet when we arrived on the Island prior to
18 the committee meeting and discuss what was in the papers
19 and some of the things that we had found.

20
21 I do recall a conversation that Chris and I had with
22 Councillor Buffett to help us to try and understand why
23 council had made that decision to change or reduce the fees
24 and charges for electricity. My recollection of that was
25 that council at that time felt that there was too much
26 negative feedback from the community about the rates and
27 charges being applied for electricity and so council
28 determined to make that decision to reduce those charges.

29
30 Q. In the audit committee, did Councillor Buffett stand
31 behind the council decision or what view did he take? What
32 was his position in the audit committee as opposed to the
33 council?

34 A. From an audit committee perspective, he was supportive
35 of the audit committee making the recommendation that we
36 did.

37
38 Q. He seconded it?

39 A. Yes.

40
41 Q. And that recommendation you see there, it makes
42 reference to the fact that this was a departure from the
43 long-term financial plan that council itself had agreed?

44 A. Yes, and had also put on public notice for the
45 community to see and to provide feedback to prior to
46 council making that decision, and within two months of that
47 timeframe they'd made a decision to move away from what was

1 determined.

2

3 Q. Were you across the sort of implications of this
4 decision in terms of other services? That is, what
5 spending was affected, was compromised by that sort of
6 change to the budget?

7 A. At that point I didn't understand that there would be
8 any changes to any other spending, I think it was just that
9 there was going to be a further deficit at the end of the
10 financial year. There was no discussion, as I recall, that
11 savings in the order of \$500,000 will be made to balance
12 out this change.

13

14 Q. Just pausing there and going to your recommendations
15 about the way council should look in the future, and that
16 is effectively hiving off the income-producing assets, the
17 bond, the airport and the telecommunications systems.

18 A. Yes.

19

20 Q. So, they effectively seemed to be sources of cash for
21 the council's day-to-day operations, or that's the way the
22 council's been operating for the past four years; correct?

23 A. They are a source of cash and a source of revenue, but
24 they're also an expenditure and they're also a debt in
25 terms of, they required significant investment in
26 infrastructure in order for them to operate appropriately,
27 so whilst they are a revenue, they also bring a lot of debt
28 that comes with them.

29

30 Q. Would you agree with me that the model that seems to
31 have been contemplated by councillors, seems to have been
32 contemplated, was that the airport will make us a million
33 and a half dollars a year, the bond would give us about
34 \$400,000 or \$500,000, hopefully more a year, and that if we
35 channelled that into council's bread and butter operations,
36 its traditional council operations, its managing the roads,
37 the sewerage, the waste et cetera, then we don't have to
38 increase the fees and charges, the standard council fees
39 and charges for those services.

40 A. Sure, but that's a very shortsighted view and you
41 cannot replace your infrastructure particularly when it was
42 in such poor condition and past its useful life, you can't
43 continue to operate like that.

44

45 Q. Did you form a view about the adequacy of the amount
46 of money that was being spent on maintaining assets in the
47 period that you were the Chair?

1 A. We did have conversations and we did review draft
2 asset management plans; I can't recall exactly the
3 timeframe of that, but I would say it was in that
4 2017 year, I'd have to go back to the minutes, but we did
5 certainly speak quite regularly at the committee in terms
6 of the condition of the assets and they were drafting asset
7 management plans.

8
9 Our greatest concern though was, it's wonderful to
10 have asset management plans, but actually what they needed
11 was an asset replacement plan because the assets were
12 actually so far past their useful life that, you know,
13 putting funds aside to maintain them was almost quite
14 shortsighted as well, because they actually needed to
15 replace them. You can't maintain something that's well
16 past its useful life.

17
18 Q. If we could go back to this meeting, this was a
19 meeting of the audit committee and, correct me if I'm
20 wrong, but from time to time other members of council,
21 other than Councillor Buffett, would attend and observe the
22 audit committee meetings?

23 A. That's correct, we always had as a committee an open
24 invitation for any councillor to attend any meeting at any
25 time as an invited guest and I do believe that we recorded
26 that attendance in the minutes.

27
28 Q. The records show from time to time Councillor Snell,
29 Councillor Adams; that's consistent with your recollection?

30 A. Yes.

31
32 Q. The minutes for this particular meeting don't show
33 anyone in particular at the meeting.

34 A. Okay.

35
36 Q. Do you recall though conveying the sorts of concerns -
37 and I take it that was a serious concern, that's a half a
38 million dollar problem; do you remember conveying your
39 concerns to any of the councillors off-line in private?

40 A. Yes, I did have a number of meetings with the Mayor at
41 different times on the Island when we were there, and I did
42 convey my concerns to her about the financial position of
43 council.

44
45 Q. When did you start conveying your financial concerns
46 to the Mayor, do you recall?

47 A. My first meeting with the Mayor was during the first

1 visit on the Island, so that would have been in November
2 2016, and I had raised my concerns at that time.

3
4 Q. Do you recall what you said to her and what she said
5 in reply, for example, at that first meeting where, I mean,
6 the problem was apparent to you and the resolution
7 reflecting the gravity of the situation had been passed; do
8 you remember talking to her about that, so what you said to
9 her?

10 A. I do. I don't recall the exact words, however, I do
11 recall a conversation with the Mayor in that first meeting
12 on the Island in November 2016, and I raised with her that
13 I was concerned that it was a deficit budget, that the
14 budget papers that we had received as part of our agenda
15 and papers indicated that there was a continuing decline.

16
17 And the conversation with her, I recall that she noted
18 those concerns, she noted that it was a new entity, and I
19 did also raise with her at that time that we would as a
20 committee likely make some strong recommendations in
21 our minutes and she acknowledged that.

22
23 Q. Did you ever ask the Mayor for an explanation as to
24 why your recommendations were not being put into effect?

25 A. I do recall meeting with the Mayor on the last two or
26 three occasions that I was on the Island and I did raise
27 that topic of --

28
29 Q. Which particular recommendations were you concerned
30 with at that time?

31 A. One that really stuck with me was certainly the
32 decision around council choosing to reduce the electricity
33 charges and --

34
35 Q. What did you say to her about that?

36 A. Again, it was the same conversation around, you know,
37 very concerned about the financial position, concerned that
38 we've just - or council has just adopted a long-term
39 financial plan and very soon after has made a decision to
40 reduce those fees. At that time she acknowledged our
41 concern, she acknowledged the recommendations that we were
42 making. In her view she also acknowledged the community
43 concern around raising rates and charges and that was her
44 view.

45
46 Q. Did the conversation develop any further? "Well,
47 Madam Mayor, what are you going to do about cutting the

1 expenditure to offset this?" Was there any conversation
2 like that?
3 A. I did certainly raise, particularly at my last meeting
4 that I, you know, was concerned that the Norfolk Island
5 Regional Council wasn't a going concern and that I thought
6 that the council needed to make some decisions to rectify
7 that. While she acknowledged my concerns, her position
8 always sort of reverted back to, you know, she was more
9 concerned about the independence of Norfolk Island and that
10 she'd note the concerns that we had raised but didn't offer
11 any specific response in terms of decisions that she would
12 put forward or that she would make.
13
14 Q. All right, you said that there was a second occasion.
15 I think there was another occasion; was there another
16 decision that you raised with her specifically?
17 A. Not that I recall specifically, but we certainly met
18 in May 2018 and I believe the visit beforehand which would
19 have been in March 2018 or February 2018.
20
21 Q. I want to take you to some council minutes which
22 record what happened to some audit committee minutes.
23 A. Okay.
24
25 Q. If we could go, please, to NIRC.PUB.001.0083_0005 and
26 we will see there a resolution. Pausing there. So, we
27 have here a motion moved by Councillor Porter, seconded by
28 Councillor McCoy, and if you will note the wording - sorry,
29 we've lost the monitor. Do you have that in front of you
30 or --
31 A. No, I'm sorry, it's --
32
33 Q. -- have you got a blank screen too now? Okay, we'll
34 get that back up. While we're doing that perhaps I might
35 just --
36 A. It's just popped back up.
37
38 Q. You've got it now?
39 A. Yeah.
40
41 Q. You see the introductory words:
42
43 *That the minutes of the Audit Committee*
44 *Meeting held on 8 March 2017 be received*
45 *and the following recommendations be*
46 *adopted:*
47

1 So that was the motion that went up from the audit
2 committee, it was initially moved by Mr Porter, and then
3 you see an amendment by the Mayor, seconded by Councillor
4 McCoy, and you will see that those first two lines were
5 amended to read:

6
7 *That the minutes of the Audit Committee*
8 *Meeting held on 8 March 2017 be received*
9 *and the audit committee's recommendations*
10 *be noted:*

11
12 You see that?

13 A. Yes.

14
15 Q. So, it dilutes the effect of the audit committee's
16 recommendations from being adopted to simply being noted.

17 A. Yes.

18
19 Q. Let's look at the substance of what was being
20 discussed here. Let's look at paragraph (a), was the first
21 thing that the audit committee had suggested was about
22 providing transparent and accurate performance information
23 to the community.

24 A. Yes.

25
26 Q. What was the deficit, what was the problem that you
27 perceived in performance information reporting at that
28 time?

29 A. It was actually more of a positive comment, in that, I
30 recall the Quarterly Performance Report, I think of the
31 operating plan, was presented by management to the
32 committee in that meeting. Putting aside the financial
33 position, the Norfolk Island Regional Council had delivered
34 on a number of the operational activities that it said it
35 would at that time, and that that really should have been
36 communicated back to the community to say, we were
37 performing against these activities as we said we would.

38
39 Q. All right, let's move to paragraph (b) which is
40 effectively a reiteration of a concern that the audit
41 committee had been expressing from day one --

42 A. Yes.

43
44 Q. -- about the state of the accounts, and here we are
45 in April 2017, more than well over a year in advance,
46 council should be undertaking actions to reduce the
47 projected budget deficit for the - sorry, it's not a year

1 in advance, it's six months in advance. I do apologise.

2 A. Yes.

3

4 Q. In other words, what you're saying is, you still need
5 to be doing something?

6 A. Yes.

7

8 Q. You keep telling them that and, to be fair, that's
9 something that the audit committee conveyed to council
10 regularly in the time you were its Chair?

11 A. Yes.

12

13 Q. There wasn't a time when the audit committee was not
14 seeking to impart that message on council; correct?

15 A. We were never as a committee not concerned about the
16 financial position.

17

18 Q. Then subparagraph (c) which does seem to have been the
19 trigger for this watering down of the resolution. This
20 would seem to be the first time the committee has made a
21 foray into the issue of rates?

22 A. Yes.

23

24 Q. And it recommended adopting a target of at least 10%
25 rate revenue of total revenue by 2021?

26 A. Yes.

27

28 Q. Why did the audit committee recommend that?

29 A. We recommended that because simply the rates revenue
30 that was set was not sufficient to cover the expenditure of
31 the council. We made that recommendation because a
32 benchmark of around 10% is what is equivalent to other
33 benchmarks set by other New South Wales local government
34 councils and would be a reasonable rate as a benchmark to
35 set for the rates revenue.

36

37 Q. Do you recall the discussion with Councillor Buffett
38 inside the audit committee about this particular issue?
39 What was his view?

40 A. I believe his view was that, he was always concerned
41 about the view of the community in terms of the rates in
42 which the community felt that they should pay.

43

44 Q. What was his message about rates?

45 A. His message to the committee members was certainly
46 that it was reasonable for us to be seeking as a committee
47 for council to set reasonable and equitable rates for the

1 community so that the council could operate.

2

3 Q. Did he have a view about the 10% figure?

4 A. He agreed with the committee that the 10% was
5 reasonable and it was based on some benchmark data.

6

7 Q. Did council take any action along the lines of
8 establishing a rating target at the time you were Chair?

9 A. No.

10

11 Q. Was this one of the resolutions/recommendations that
12 was not adopted that caused you to pause and think when it
13 came to your ongoing role as Chair?

14 A. Look, I think any time as a Chair or a member of a
15 committee if your recommendations are not being adopted,
16 you always take that moment to self-reflect and think, did
17 we actually get this right, and I believe that we did. I
18 think it was one of those moments where we as a committee
19 decided that we'd have further conversation in the
20 following committee meeting about why council chose not to
21 adopt this recommendation. It was our understanding at the
22 time that council's view was that they didn't want to adopt
23 a recommendation particularly around setting benchmarks of
24 the rates revenue that would be a decision that would
25 impact on further council terms, which is how we understood
26 it.

27

28 Q. Do you recall how this issue played you out over the
29 next year that you were on the committee? Did that
30 subsequent discussion of the audit committee go anywhere?

31 A. I think as an audit committee we mentioned it at every
32 following committee meeting, that it was our view that the
33 council needed to set equitable rates. We were mindful
34 that there was legislation in place that limited the first
35 two financial years, but there was a view that they needed
36 to start getting ready or management needed to start
37 getting ready to start adopting the full model, which is
38 similar to the New South Wales model in determination of
39 values of land and therefore setting of rates.

40

41 Q. The counterargument, and there's a body of evidence to
42 support this that we've heard and from submissions that
43 we've received, is that the application of standard
44 mainland rating, a rating system on Norfolk Island, is not
45 equitable given how little land there is as opposed to how
46 expensive it is to run a very remote council operation that
47 does a whole lot more things than a council of comparable

1 size in sort of remote, very remote New South Wales.
2 What's your response to that?

3 A. Look, I think that's a valid argument. Our position
4 in the committee was that using that type of a model or
5 methodology to set the base of the rates would give equity
6 to landholders on Norfolk Island so that people paying
7 rates for residential land as opposed to commercial land
8 were actually getting a reasonable adjustment in equitable
9 price. You can then, of course, always overlay that
10 methodology with reductions in the fee based on the
11 services that are provided on Norfolk Island or, for
12 example, in quite a remote regional town.

13
14 THE COMMISSIONER: Can I just ask a question there,
15 Mr Bolster?

16
17 MR BOLSTER: Sure.

18
19 THE COMMISSIONER: Q. Ms McFadyen, one of the things
20 that's been raised continually by the people on Norfolk
21 Island, and you've raised it yourself, is their ability to
22 pay.

23 A. Yes.

24
25 Q. And there are concerns by the council regarding
26 people's ability to pay. Do you think that's what the
27 community concerns were that they were raising or they were
28 just saying that there was community concerns?

29 A. I think it was both. I think there was community
30 concerns about in general paying fees and rates and taxes,
31 and also about their ability to also pay what that amount
32 might be.

33
34 Q. Was there ever any consideration given to doing some
35 kind of benchmark study on that, about people's ability to
36 pay compared to other councils? I mean, a benchmark study
37 was done on what other councils expected or charged; was
38 there sort of any parallel thinking given that it
39 continually came up about people's ability to pay, to do
40 some benchmark studies on that?

41 A. Certainly, yes, and I think, you know, we as the
42 committee had discussions around, first we needed to
43 understand what the actual cost of delivering services on
44 the Island was as a starting point to even understand,
45 well, what therefore would be the amount of revenue that
46 you would need to raise to be able to cover those costs at
47 a minimum.

1
2 I do understand that there was some - particularly
3 around the financial assistance grants and conversations
4 around those grants, that there was discussions around
5 benchmarking Norfolk Island in comparison to some other
6 islands as well, such as Christmas Island, and doing some
7 work in that place. We obviously left that to management
8 to determine.
9

10 Q. So, did the audit committee ever sort of see fit to
11 make a recommendation about doing a benchmark study to the
12 council on ability to pay?

13 A. We certainly, maybe not quite specifically, but we
14 certainly in different committee meetings did discuss
15 actually doing some work more broadly around the long-term
16 financial plan, around the assumptions in that plan, the
17 rates revenue that could be raised in that plan, the
18 ability to pay.
19

20 Q. What was the outcome of those discussions?

21 A. Our committee recommendations were noted.
22

23 Q. Okay, so you did make recommendations to the council
24 about doing studies on ability to pay?

25 A. More particularly around - I can't recall which
26 meeting it was, maybe it was one of the last meetings -
27 where we had some real concern around, it was the 18/19
28 draft operational plan and the assumptions that were made
29 in that plan and that whether those assumptions were fully
30 tested.
31

32 Q. Okay.

33 A. And so, that was the time in which that was raised.
34 Specifically did we make a recommendation to council to
35 undertake a benchmark study of the community's ability to
36 pay any form of rates or fees and charges? Not
37 specifically.
38

39 THE COMMISSIONER: Okay, thank you.
40

41 MR BOLSTER: Q. Can we turn perhaps to that meeting? If
42 we could go, please, to NIRC.PUB.001.0140, and if we could
43 go, please, to page 6. So, these are the minutes of the
44 council. If we could go down to 3(a), you will see here
45 this is the resolution moved by --

46 A. Yes, I can see that.
47

1 Q. You can see, I think 3(d) is what you were --
2 A. That's correct, so we did make a recommendation that
3 they test the validity of the income and expenditure,
4 particularly around the assumptions, and that they mitigate
5 any risk. We were particularly concerned because we could
6 already see a deterioration of the budget and to put
7 forward an operational plan that made assumptions around
8 income and expenditure which weren't playing out in reality
9 was a concern to the committee.
10
11 Q. Were you concerned about how far off the budget
12 predictions were over time when it came to comparing them
13 to the actuals? Was that a source of concern to the
14 committee?
15 A. Yes.
16
17 Q. Was that one of the reasons why you wanted to test
18 what they were going to do in the future?
19 A. Yes, and I think it was an optimistic plan which, I
20 think, you know, is a positive thing to do.
21
22 Q. Yes.
23 A. But you need to therefore be - if you're putting a
24 plan of that nature that is optimistic to the community
25 then I think you want to be certain or have a level of
26 confidence around the assumptions that you're making in
27 that plan. You don't want to be misleading the community
28 about what the actual long-term financial viability of the
29 operational plan will be.
30
31 Q. Just for the sake of completeness, if we go to
32 paragraph 3(a) which is there, there had been a
33 deterioration of \$868,000 over the three months to
34 30 December 17.
35 A. Yes.
36
37 Q. That was one of the worst quarterly performances in
38 the time --
39 A. Correct.
40
41 Q. -- you were reviewing these accounts. Do you recall
42 discussing this particular resolution with Councillor
43 Buffett and his reaction to this?
44 A. Again, we did meet with Councillor Buffett, so both
45 Chris Gallagher and I met with Councillor Buffett as a
46 normal course of our normal actions before any meeting. I
47 think it's safe to say that between Chris and I, we were

1 somewhat aghast and we did have that conversation.
2 Councillor Buffett, I do recall he was also quite concerned
3 about the financial position.
4

5 Q. Was there any discussion with him about what he could
6 do to improve the situation? Did he ask, "What can I do?"
7 Or did you tell him what he could do?

8 A. We certainly had conversations with Councillor Buffett
9 about some of the actions that could be taken by council.
10 I think, you know, we do need to remember that Councillor
11 Buffett was one member of council and his ability to
12 influence the other council members was somewhat limited.
13

14 Q. At paragraph 4 you talk about the failure on four
15 separate occasions to recruit a risk and audit officer.

16 A. Yes.
17

18 Q. Can you give us a general overview of the problems
19 that you saw council facing in terms of recruiting
20 adequately trained staff?

21 A. I think, I can't remember whether this was 2018 or
22 2017?
23

24 Q. This was March 2018, so shortly before you resigned.

25 A. Okay. So, having an enterprise agreement certainly in
26 the first year that was not resolved and not agreed would
27 be one reason in which, I suppose, it would be more
28 difficult to recruit or retain an employee; I think the
29 salaries that were on offer to recruit people with the
30 required skills to come into these roles.
31

32 I think I also need to put into context that these
33 people would not be coming into roles, into an organisation
34 that's already performing well. You need to have an
35 additional level of expertise to come into an organisation
36 that is complex and is also going through a significant
37 transition at that time. The salaries that were being on
38 offer really just weren't enough to attract the right
39 people, and so I think they were some of the concerns.
40

41 I do remember having a conversation with one of the
42 employees from the council that had obviously come from the
43 mainland, wasn't somebody who grew up on the Island, and
44 she told me the story that she was interested in a role,
45 she had contacted the local real estate agent, the local
46 real estate agent had given her a benchmark fee or a price
47 for rental of property on the Island. She'd rung back

1 later and said, "I'd won the job in a role" and the price
2 went up quite substantially because she was a Norfolk
3 Island Regional Council employee. So, not only were they
4 going into roles that were probably below the standard in
5 terms of what you would expect for the expertise, they were
6 going into complex roles, and they're also going into a
7 community environment in which they probably didn't feel
8 very welcome, so in those circumstances it's very hard to
9 retain good people.

10
11 Q. Does that play out in the budget that's being
12 prepared, presumably by senior council staff?

13 A. I would expect so. If you go through five different
14 CFOs in the period of 18 months, that lack of continuation
15 of the corporate knowledge which really only started when
16 council was first established and had come from a
17 transitioning entity, absolutely I'd expect that that has
18 an impact on setting budgets and the financial position.

19
20 Q. The lack of continuity could also explain why chief
21 financial officer one's view about a budget might be
22 dismissed by chief financial officer two --

23 A. Absolutely.

24
25 Q. -- when it comes to reviewing that budget, et cetera.
26 It might explain why people would stick to the budget --

27 A. Yes.

28
29 Q. -- and that's something I would like to ask you about
30 now. You've already mentioned about how electricity
31 deviated from the budget. What about telecom, the liquor
32 bond and the airport? Do you recall particular decisions
33 where there was a deviation from the budget or the
34 long-term financial plan?

35 A. I'm not going to say I recall anything of a specific
36 nature other than I would say that it was quite volatile,
37 and the reason I say that I recall it as being volatile is
38 because there was a lack of understanding of those
39 businesses, the revenue that was generated from those
40 businesses and the true expenditure of those businesses, so
41 naturally it would be a bit up and down, a bit volatile.

42
43 We certainly as a committee sought on numerous
44 occasions to have more detailed expenditure and revenue
45 information for those businesses and that was quite
46 challenging for the staff to produce that information.

1 Q. Civica, you mentioned in your opening remarks Civica.
2 With hindsight, it would seem that the system was overly
3 ambitious for implementation in a situation like Norfolk
4 Island given the staffing problems that it had. Would you
5 care to comment on that?

6 A. Look, I think the Norfolk Island Regional Council did
7 need a new system, I think that was obvious. In hindsight
8 - normal's good in hindsight - I probably would have
9 transitioned them to Civica probably after the first
10 financial year, so get through the preparation of the ANI
11 financial statements first and actually transition the
12 entity through its first year and then look to implement a
13 new system after that. I think it just created too many
14 challenges for the finance team, you know, in a very, very
15 short period of time.

16
17 Q. At the time you left, what level of functionality had
18 been achieved with Civica? Was it satisfactory or was it
19 well under-utilised?

20 A. I understood that it was implemented. I'm not sure,
21 in terms of how well the functionality was utilised at that
22 time.

23
24 Q. I've nearly finished. This would have been an hour
25 and a half but given your opening statement it's now
26 shorter, I just did want to take you to one more council
27 meeting and it's the meeting of 20 December 2017.
28 NIRC.PUB.001.0128_0008. Heading, "9.4 Minutes of the Audit
29 Committee Meeting." Now, it's a similar situation to one
30 of the previous examples I showed you, but you have here a
31 resolution - a recommendation that came up from the audit
32 committee moved by Mr McCoy and Mr Porter that:

33
34 *The Minutes of the Audit Committee Meeting*
35 *held on 28 November 2017 be received and*
36 *the recommendations therein be adopted.*

37
38 Again, that language:

39
40 *Council be advised by Council staff of*
41 *recommended actions to be adopted by*
42 *Council for the 2018/2019 financial year to*
43 *ensure that the five (5) Business Units of*
44 *Council are raising sufficient revenue to*
45 *cover all expenses associated with each of*
46 *those business units.*
47

1 And one of those is electricity; correct?

2 A. That's correct.

3

4 Q. And then:

5

6 *Council develops an Implementation Plan*
7 *that addresses how it will achieve the key*
8 *outcomes of expected internal audit and*
9 *risk management practices and by what time*
10 *frame.*

11

12 Then we have an amendment, again by the Mayor, and
13 again - not again, this time seconded by Councillor Snell
14 and it says:

15

16 *2. In light of recommendation 5.3 of the*
17 *Audit Committee minutes that "Council is*
18 *spending more money than it is receiving*
19 *based on this review and no organisation*
20 *and/or business can continue on this basis"*
21 *council requests Council staff to review*
22 *all Council income and expenditure,*
23 *including Council's five business units,*
24 *and provide to Council options to remedy*
25 *this situation.*

26

27 Do you recall that?

28

29 A. Yes.

30

31 Q. If we could go down the page, to see the final
32 resolution which effectively adopted that amendment. Do
33 you recall ever seeing the result of any such review and
34 any statement of options to remedy the situation?

35

36 A. No. I do recall that it was a topic of conversation
37 at every meeting. I do recall, probably in the 2018
38 period, and I can't recall which financial officer it was
39 at that time, did make an attempt to produce some
40 information in terms of expenditure and revenue of those
41 businesses and that information was at a very high level.

42

43 Q. Just in terms of the minutes of your meeting, I'll
44 just read to you, I won't show it to you, it says here:

45

46 *The committee discussed its concerns*
47 *regarding council's financial viability and*
that adequate information is provided to
council on the five business units that

1 *enables informed decision-making to ensure*
2 *council is raising sufficient revenue to*
3 *cover expenses including the renewal of*
4 *assets.*

5
6 Am I right in thinking that you wanted council to
7 confront the issue directly?

8 A. Yes. We were concerned as a committee that, if the
9 council weren't provided with sufficient information to
10 demonstrate for those five businesses what the expenditure
11 and revenue was, then how could they make informed
12 decisions about the revenue and expenditure of those five
13 businesses?

14
15 Q. Did council confront that issue other than asking its
16 staff to come up with some options?

17 A. I don't recall that the council asked for management
18 to do anything other than note the recommendation.

19
20 MR BOLSTER: Commissioner, I have no further questions.

21
22 THE COMMISSIONER: Okay, Mr Simone, do you?

23
24 MR SIMONE: No questions from me, Madam Commissioner.

25
26 THE COMMISSIONER: Okay, I've got a couple.

27
28 Q. Ms McFadyen, in your opening statement you made some
29 suggestions about going forward which I just wanted to
30 explore a little bit more.

31 A. Sure.

32
33 Q. One of the things you suggested was that the five
34 business units be separated off from the council to allow
35 the council to operate on its core business
36 responsibilities. You said that they should be separated
37 off and operate for a profit. How do you think they would
38 operate for a profit?

39 A. I think, again, it would be about determining
40 reasonable fees and charges for those, and the profit does
41 not need to be substantial, just sufficient to be able to
42 cover the expenses of those businesses and also to cover
43 the depreciation of assets so that they can be - those
44 assets and that infrastructure can be maintained at a level
45 to deliver the services.

46
47 Q. So, are you aware of any work that's been done to show

1 what it would actually cost to cover those sorts of things?
2 A. No, we certainly requested it as a committee but we
3 never saw - certainly in my time at the committee we'd
4 never seen information provided that would give sufficient
5 clarity about what the costs would be.
6

7 Q. So, you're not really clear that anyone's clear about
8 what it would cost to run those businesses profitably?

9 A. That's correct.
10

11 Q. So, such a suggestion would need to be caveated in
12 such a way that the work be undertaken prior to such a
13 decision being made?

14 A. Absolutely.
15

16 Q. You also suggested that equitable rates and fees and
17 charges be put in place that could actually go towards
18 replacement of infrastructure. What's your view about the
19 extent to which that can actually be achieved? I'm not
20 talking about the increases, I'm talking about covering the
21 costs of infrastructure?

22 A. I think for the core services of a council, so
23 maintaining roads for example, I think, you know, a
24 reasonable small amount could be actually levied on those
25 rates to cover those costs. I think certainly the number
26 of roads on the Island were minimal. I think in one of the
27 meetings we had discussed actually determining with the
28 community what they thought was a reasonable level of
29 infrastructure. So, yes, you could spend a lot of money
30 and build first-class, A-grade roads, but if the community
31 were actually happy with a moderate condition of an asset
32 then that would be one way in which you could actually come
33 up with reasonable fees and charges to maintain those
34 assets.
35

36 Q. We heard on the Island last week there's 78 kilometres
37 of roads on the Island of which more than 50% are in very,
38 very poor condition, and it's about \$100,000 per kilometre
39 just to do potholes, and it's \$500,000 a kilometre to
40 actually fill the culverts and the various other problems
41 that are in the roads so that we actually get past that
42 hole patching effect that they have there. So, that would
43 seem to me to be a considerable amount --

44 A. Yes.
45

46 Q. -- that needs to be raised just to cover getting the
47 roads into moderate condition, of which rates increase and

1 charges would only go some way towards?
2 A. Agreed, and I think that's where the Regional Council
3 would also have to seek funding from some of those
4 financial assistance grants as top-ups to be able to at
5 least reduce - I think you just said 50% of the roads - to
6 reduce that amount, so there would be a requirement for
7 some additional investment.

8

9 Q. So, is it your view that really raising fees and
10 charges is really about the Islanders doing the best
11 contribution they can rather than being able to cover all
12 of the costs?

13 A. I think, if it was already at a level which was
14 performing reasonably, then I think rates and charges would
15 be sufficient to keep them moving forward. I think because
16 their infrastructure is in such a deteriorated state, that
17 they will need some level of additional investment to get
18 them to a base level to start with.

19

20 THE COMMISSIONER: Okay, thank you. All right,
21 Ms McFadyen --

22

23 MR BOLSTER: Commissioner, can I just thank the witness
24 for her evidence and for the cooperation she's given us in
25 advance; it's been very helpful to the staff, we very much
26 appreciate it, and if Ms McFadyen can be released from her
27 summons?

28

29 THE WITNESS: Thank you.

30

31 THE COMMISSIONER: Okay, thank you, Ms McFadyen.

32

33 THE WITNESS: Thank you.

34

35 <THE WITNESS WITHDREW

36

37 MR BOLSTER: And, Commissioner, if we could perhaps
38 adjourn until 11.40 to get the next witness?

39

40 THE COMMISSIONER: Okay then, we'll all reconvene at
41 11.40. Thank you everyone.

42

43 **SHORT ADJOURNMENT**

44

45 MS MORRIS: Commissioner, the next witness being called is
46 Mr Gallagher, if he can be affirmed.

47

1 <CHRISTOPHER PETER GALLAGHER, affirmed: [11.45am]

2

3 <EXAMINATION BY MS MORRIS:

4

5 MS MORRIS: Q. Mr Gallagher, can you see me and hear me
6 okay?

7 A. No, but I can certainly hear you.

8

9 Q. Hopefully the video will come round, but if at any
10 point I drop out or you can't hear my question correctly,
11 just let me know and I'll repeat that.

12 A. Thank you.

13

14 Q. Just to begin, could you give your full name for the
15 record?

16 A. Christopher Peter Gallagher.

17

18 Q. You were appointed to the first audit committee of the
19 Norfolk Island Regional Council in 2016?

20 A. That's right, yes.

21

22 Q. What time were you with the committee until?

23 A. Till I resigned, I think it was last October, so I was
24 there for the term of the council which was four years. I
25 know that they were suspended before then or near then, but
26 yeah, the period was for the term of the council which was
27 four years.

28

29 Q. Prior to taking on that role, what was your
30 background? Had you, for example, been on audit committees
31 of a similar kind before?

32 A. Yes, my career was in local government. I spent about
33 nearly 40 years in local government mainly in the finance
34 area. The last seven years before I retired I was general
35 manager of a council. During that period as general
36 manager of a council the new legislation came into effect
37 where it was required for all councils to establish audit
38 and risk committees, so I had the responsibility of
39 introducing an audit and risk committee into that council.
40 At the same time I was on the audit committee for a couple
41 of years of an adjoining council. The council I was
42 general manager at was Lockhart Shire Council; the
43 adjoining council was Wagga City Council which is quite a
44 large council. I was on that audit and risk committee for
45 a couple of years.

46

47 After I retired, I retired in 2018, and I applied for

1 a position on the Tenterfield Shire Council audit
2 committee; that would have been in about 2014 perhaps. I
3 was on that committee as chairman for a couple of years and
4 then I wasn't required there after a period, then I saw the
5 advertisement for Norfolk Island Council so I applied for
6 that and was appointed by the council by resolution as
7 required.

8
9 Q. What interested you in applying to be a part of the
10 audit committee for Norfolk Island?

11 A. I thought, oh look, having retired - I retired as I
12 say eight years ago, I'm 70 now, so I was only 62 then, it
13 was a matter of wanting to just keep the brain active, I
14 believed I had a fair bit of experience in local
15 government. Apart from audit committees I did quite a few
16 code of conduct reviews for councils throughout New South
17 Wales, so it was more just to, yeah, keep the brain active.

18
19 Q. Given the prior experience in particular as general
20 manager and on other audit committees, when you first
21 arrived and first were given material for Norfolk Island,
22 how did it compare to your experiences with the other
23 councils?

24 A. I think you'd say, frightening. Having a talk to the
25 general manager and the staff as well, it did appear to be
26 that the - well, it didn't appear, I mean, just from
27 driving around the actual Island you could see that there
28 were a lot of residents that objected to the former
29 government - governing body, whatever they call it,
30 Parliament - being sacked and the new five member council
31 being established.

32
33 So, it had the community against the proposal -
34 appeared to be, or certainly was. It appeared that even
35 some of the councillors on the council weren't too happy
36 about the new arrangements. So, I think it was a matter
37 of, you know, the general manager fighting on a number of
38 fronts. And, apart from that, the initial budget was
39 prepared, not by the council officers themselves but by the
40 prior council, or body, whatever that was called, and quite
41 frankly, you know, just to move from one - and I hate to
42 say a financial - well, it must have been a disaster,
43 financial disaster, because that's why they got sacked and
44 just to move it in to a new Act, that is the New South
45 Wales Local Government Act, you know, I think was a bit
46 rough, to tell the truth.
47

1 Q. So, when you use the word "frightening", was that
2 specifically about the issue of councillors and the
3 response of people to the change, or was that a reference
4 to the state of the budget or the actual finances?

5 A. I think initially the state of the council and the
6 community, that was a worry. The financial situation,
7 because in the first six months before the first budget was
8 set for the 12 months period by the council, there's very
9 little information came through that we had sighted,
10 because basically when we got the quarterly budget reviews,
11 I think one starts for about six months or so, you know, it
12 became quite clear that I think some things should have
13 been put into place before the new council was established
14 to allow them to actually make a difference.

15
16 I think basically - I was - sorry, I think all of
17 those recommendations from Nexus and that other
18 organisation that recently completed the audit on the
19 position - I think there's 130-odd recommendations - you
20 know, personally I think they should have been looked at
21 and addressed before the new council was established
22 because there's so much in there that just talks about, you
23 know, and the council and the Commonwealth will need to
24 discuss this, the Commonwealth and the council will need to
25 discuss that - you know, all those things that were, you
26 know, high impact on the community and the council, I think
27 they should have been sorted out before the new council,
28 that's my view.

29
30 Q. So, when you said that there should have been things
31 in place before, do you think that those recommendations by
32 Nexia and Grassroots, are they all the examples that you
33 would give of what you think should have been in place
34 before or is there anything additional to what was in those
35 reports that you think should have been in place?

36 A. No, look - sorry. Look, I haven't had a real good
37 look through them, to tell the truth. But I mean, just - I
38 think, whatever it was, there's so many things there, and
39 you've got 134 recommendations, there must be some in there
40 that, you know, certainly apply and whether it's all of
41 them I don't know. But you know, things like who's going
42 to pay for what and how much the Commonwealth is going to
43 subsidise the council, they certainly should have been
44 considered, I believe, before now.

45
46 I mean, you look at the example of the airport where,
47 you know, that was never going to make money - sorry, the

1 council couldn't run it. The Commonwealth Government gave
2 them a loan of about \$11 million to upgrade it a number
3 of years ago. They only made one payment and that was
4 wiped, or wiped by the government only last year, and then
5 they were given another \$43 million to upgrade the airport.
6 You know, that's the sort of thing that should have been
7 looked at, I believe, you know, well before the new council
8 coming in.

9
10 Q. We'll come back a bit further to the airport a bit
11 later on.

12 A. Sure.

13
14 Q. So, was your first visit to the Island or first
15 dealings with the council in that November 2016 first audit
16 meeting?

17 A. 23 November, that's right, yes.

18
19 Q. So, that was the first time you were given any
20 briefing materials about the council and the state of
21 finances, for example?

22 A. The report would have been provided to us before, you
23 know, a week or so before that, but yeah, in preparation
24 for that meeting on the 23rd, yes, we would have got that
25 about a week or so before the meeting, yep.

26
27 Q. Do you recall - I understand that the Mayor was
28 present at that meeting?

29 A. Look, I can't remember. I can't remember.

30
31 Q. That's okay.

32 A. Sorry, she certainly did attend some meetings, I can't
33 recall if it was that one or not.

34
35 Q. No, that's okay. Do you remember the sense that you
36 had looking at the materials you were briefed at before the
37 meeting about the task that was ahead of you as part of the
38 audit committee?

39 A. Yeah, I think - and I did pull that out, pull out a
40 few of the reports and, you know, No.3 of the
41 recommendations of the audit committee that:

42
43 *Council notes the audit committee's support*
44 *of the responsible accounting officer's*
45 *recommendations regarding the quarterly*
46 *budget review as at 30 September 2016, and*
47 *council undertake those necessary actions*

1 to bring the budget to at least a
2 break-even position as soon as possible as
3 the existing financial position is not
4 sustainable over the long term.

5
6 So, straight away, yes, you know, I as a committee
7 member had concerns about it.

8
9 Q. You've pre-empted the document I was going to take you
10 to, so do I take it you've got a copy of the minutes for
11 23 November in front of you and that's what you've just
12 quoted?

13 A. That's right, yeah.

14
15 Q. Just for the record, we might bring it up.
16 NIRC.001.006.0013_0004. While we're bringing that up, that
17 comment that you read out, that was a motion that was moved
18 by you, you see?

19 A. I'd say so, yes.

20
21 Q. Do you recall why it was that you moved that
22 recommendation?

23 A. Oh, I'd say the purpose of the quarterly budget review
24 is to provide advice to the council as to their expected
25 financial position as at 30 June next year, so when we
26 looked at that quarterly review it was - and obviously I
27 can't remember the numbers, but it was obvious that the
28 budget was heading in a deficit position and the purpose of
29 that recommendation is to certainly bring it to council's
30 attention that some action needs to be done and that was
31 borne out by the responsible accounting officer who I can't
32 remember and supporting his observation.

33
34 Q. Do you recall any action being done in response?

35 A. Look, in the (indistinct) meetings my biggest
36 concern - I don't know if I should - was the actual
37 business, if you like, operations of the council and the
38 majority of those were running at a loss but it was all
39 jumbled into one big pile, if you like.

40
41 So, what I and you might notice if you have your
42 documents there is, I sort of pushed very hard that the
43 council would receive in its quarterly reviews separate
44 itemised information on how the profit or loss was going in
45 each of those units: that is, the airport, electricity,
46 telecommunications, waste and the airport, whatever it was.

1 So, personally I saw that was where the problems were.
2 If they could get those five business units into order,
3 that would then get council in a position where it could
4 look at just what you'd call the more general fund
5 activities of the council.
6

7 Bearing in mind that, you know, they're under the New
8 South Wales Local Government Act but there's no New South
9 Wales council who's running telecommunications and
10 electricity, you know, and it's quite unique out there and,
11 you know, they're expensive to run; the assets were run
12 down, the chances of them raising sufficient money, you
13 know, weren't very high.
14

15 Q. What did you see as the goal or where the council
16 should have been heading to in respect of those business
17 units?

18 A. Certainly break even. And, bearing in mind, I think
19 it's impossible without external finance for the airport to
20 actually - for airport operations to break even on the
21 amount of planes that fly in or lack of number and, you
22 know, climatic conditions and, you know, the pandemic, I'm
23 sure that's ruined it, but even the normal, you know,
24 normal tours and seasons, that sort of thing; you know, the
25 Federal Government subsidising Air New Zealand, you know,
26 the infrastructure at the airport, obviously the runway to
27 give them \$40 million-odd plus. You know, the locals or,
28 if that's a business, it just can't do it by itself.
29

30 The electricity and telecommunications, I believe they
31 should be, they should be run at, you know, at least break
32 even if not at a profit if you look at it. And you know,
33 the response was at some of the audit meetings from some
34 people, some of the locals, were that people on the Island
35 can't afford to pay those sorts of amounts that's
36 necessary. Well, you know, I'm with Telecom and Energy
37 Australia here, and they don't ask me if I can afford it or
38 not. You know, it's a matter of, well, we're running a
39 business, if you want the service, you know, this is what
40 needs to happen.
41

42 Q. So, I think --

43 A. Yeah, so I think to a large - sorry, I was just going
44 to say, so I think it's a matter of perhaps the councillors
45 listening to the community who are raising concerns about
46 increased prices.
47

1 Q. So, the goal of break even status, did you see any
2 movements positive or negative towards that over the
3 four years you were there?

4 A. Yeah, there's one there where - I shouldn't laugh -
5 but we - yeah, we sort of convinced the council that they
6 should be looking at full cost scenarios. So, there was
7 one here, this is talking about the audit committee meeting
8 on 17 August 2017, so what happened --

9

10 Q. This is the electricity increase discussion?

11 A. Yep. Yeah, the electricity increase where the council
12 had budgeted - although council said, look, we'll certainly
13 go for fully-costed scenario on electricity, even that
14 though, they set the budget at a loss of \$123,000 which
15 worried me anyway. Then what they did, in the budget they
16 were increasing the fees and charges from 62 kilowatts to
17 68, I think it was, which would have raised another
18 \$400,000, so that went on public exhibition. But then when
19 it came to adopting the actual budget for that
20 particular year they chose not to increase the fees from 62
21 to 68 and that meant a further deficit of \$400,000, and
22 that's all right provided you can show where you can pick
23 it up somewhere but, you know, they can't. So, that was a
24 bit of a worry.

25

26 Q. Did you get an explanation at that meeting or
27 otherwise as to why council had varied from the budget on
28 electricity?

29 A. No, no. I think it was more or less a matter of, you
30 know, we don't think the community can afford it, because
31 the community at that stage was also up in arms about
32 having to raise - even having to pay rates which they never
33 had to pay before. You know, the councillors stuck with
34 only raising \$1 million in rates which was low, so I think
35 there was a problem where they saw the community - you
36 know, the community didn't really want, didn't want this to
37 happen, so every opportunity I think to try and stifle it,
38 I think, that's what was happening. That's my perception,
39 that's all.

40

41 Q. What was the lines of reporting or communications back
42 between yourself and the council? Obviously, you had
43 Councillor Buffett who was part of your audit committee?

44 A. Yes.

45

46 Q. Was it mostly left to him to bridge the divide between
47 yourselves and council or were there other discussions you

1 had with councillors?

2 A. No, it was mainly, yeah, Councillor Buffett, if you
3 like, was our spokesman at the council; you know, I guess
4 he would have - and I only attended a couple of council
5 meetings, but he would have been the councillor who
6 submitted our report because he was a member of the
7 committee and, of course, any advice back by the council
8 came through the general manager.

9

10 Q. Did either Councillor Buffett or the general manager,
11 do you recall, give you an explanation as to, for example,
12 the electricity price, why the decision wasn't made by
13 council to effect that change?

14 A. No, I think all I can recall is, is that - and I can't
15 recall who said it - but, you know, basically it's felt
16 that the community can't afford it.

17

18 Q. Was it a concern to you that the audit committee was
19 making recommendations to council that weren't being
20 followed through at all?

21 A. It was but, you know, just bearing in mind, the audit
22 committee is another committee of the council, and there
23 are many committees that report to council, and although
24 the audit committee has a lot more clout, if you like, than
25 other committees because we're appointed by legislation, we
26 can only make recommendations to the council; the council
27 doesn't have to accept those recommendations. What we
28 have, I believe, is a responsibility to provide our, if you
29 like, professional opinion on what should happen and that's
30 - things, of course, are political and those sorts of
31 opinions don't necessarily comply with community and the
32 council.

33

34 Q. In addition to yourself and Councillor Buffett and
35 then originally Kelly and Katie, there were also, as I
36 understand, regularly in attendance at the audit committees
37 the general manager and sometimes the group manager or
38 other financial officers; is that correct?

39 A. And also Bruce Taylor, I think he was one of the -
40 seemed to be director of everything, everything else.

41

42 Q. Yes. And did you have a sense of, for example, the
43 general manager and the financial officers, of whether they
44 had direct lines with council, whether they were able to
45 make recommendations to council along the lines of what you
46 discussed at the audit committees?

47 A. Sorry, could you just repeat that?

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Q. Yes, I'll rephrase it.
A. Sure.

Q. So, as you said, there's the audit committee which is able to make recommendations but is at the end of the day a committee. But also in attendance at a lot of these audit committee meetings are people on the operations side of council: so the general manager Lotta Jackson, the services manager Bruce Taylor, financial officers. Did they engage with you in the discussions you were having about, for example, the pricing of rates and charges and fees for operations or the financial decisions around the business enterprises?
A. No, no, I - if you're saying, did they seek our thoughts prior to setting the budgets, the answer is no.

Q. And did they, when they attended the meetings were they active in discussions or were they mostly observing?
A. Well, I think - let me think - I'd say they were observing because what we were looking at mainly was the quarterly reviews that had been prepared by council staff, the CFO when there was one there, and on a lot of occasions those reports, the quarterly budget reviews, had already been to council so they'd been adopted. Whatever was adopted, you know, for the quarterly budget review, we couldn't change that, they're decisions of the council; all we could do was comment on those decisions that had been made, but at the end of the day it's up to the council to make the decisions.

Q. Yes.
A. Does that answer it fully?

Q. It does. So, one of the things I was hoping to explore as well with you, from some of the evidence we've had in the last week. There's been discussions around the lines of certain responsibilities and knowledge of those things, and how much vested in the councillors and how much was in operations such as the general manager and Bruce Taylor and who had responsibility at the end of the day for making those recommendations and having that knowledge. So, did that reflect your understanding of the respective roles, for example, of the operations side versus the councillors?
A. Sure, well, the operational staff, the GM and the other staff members are - if you're talking about who's

1 prepared the annual budget, it is the officers of the
2 council who then provide that information and
3 recommendations to the council who either accept it or
4 reject it.

5
6 But I suppose, if you are going back to say, well
7 look, why are there deficits being budgeted for? Well,
8 yes, I'd have to say that that would have come from the
9 staff because they are making recommendations to the
10 council, not that the council has to accept them. For
11 example, if the councillors said, "Hang on, we're heading
12 for a deficit of \$120,000 in the budget this year, we want
13 that fixed, what do we need to increase the rates to so
14 that we don't have that deficit?" So, that is the process
15 it goes through.

16
17 Q. Was there ever a response of that kind given to you
18 when a deficit budget was put forward?

19 A. No, no.

20
21 Q. Did you have a sense of, more generally with the
22 council, as to whether they had adequate staffing and
23 adequate competencies within the staff to do the tasks that
24 were required of them?

25 A. No, look, they - it's very, very difficult to recruit
26 staff to the Island. There were times there where they -
27 you know, I mean, Lotta was a very good general manager,
28 what she introduced during the period she was there was
29 quite exceptional I believe under difficult circumstances,
30 but she wasn't from an accounting background, so there were
31 times there where she didn't even have a chief financial
32 officer.

33
34 And, you know, I mean from my point of view, I'm sort
35 of - I don't know - I'd say you can go well unless you
36 start going broke, so the finance of the organisation is
37 paramount. So, if you don't have that expertise at the GM
38 level, you certainly need to have that below you and, if
39 you can't attract those staff there, you know, that's
40 where - well, what do you do? You know, you're gambling a
41 little bit, I suppose, I don't know who's putting the
42 numbers together when there wasn't a CFO there. And I
43 think at the period I think I was there, I think there was
44 five or six CFOs and there was only one, I think, that had
45 actual New South Wales local government finance experience
46 and, you know, that's a little bit different to normal
47 accounting.

1
2 Q. Did that cause you or any other members of the audit
3 committee to feel as if you had to do extra work or
4 additional work to make up for the lack of a CFO or was it
5 more of a case that, without the council having that in
6 place, that you were limited in the ability that you could
7 assist council?

8 A. Yes, I think the latter not the former. You know,
9 what our job - I mean, we were only over there for, what,
10 three or four days every quarter and the information
11 provided to us, you know, a week or so before then, so
12 there were times there when, you know, we went over there
13 and there was no quarterly review to look at; you know, it
14 hadn't been done because the qualified - or the staff
15 member who didn't - there was nobody there that knew how to
16 do it. So, you know, it's pretty hard to comment on that
17 except to say, well, you need a CFO.

18
19 Q. One of the things you mentioned earlier about the
20 quarterly budget reviews was their importance in giving an
21 update of what the budget and what the finances would look
22 like at the year end going forward and how it was tracking.

23 A. Yep.

24
25 Q. From the documents I've seen there's often a quite
26 large variance between what those quarterly budget reviews
27 were showing earlier on in the year and then the ultimate
28 budget outcome that resulted; is that what you recall as
29 well?

30 A. What year were you talking about? Do you have a year
31 there at all?

32
33 Q. So, for example, in the first year 2016/2017 the
34 budget originally was expected to be a deficit of
35 \$4.2 million. The first meeting of the audit committee
36 which you read out from before talked about that increasing
37 to a \$5.5 million deficit.

38 A. M'mm.

39
40 Q. The next two quarterly reports stayed at around a
41 \$5 million and then a \$4 million deficit, but at the end of
42 the year it was closer to about a \$1 million, \$1.5 million
43 deficit, so there's about a \$2 million variance between the
44 last quarterly budget review you were given and the
45 actual year end result. Do you recall that being an issue
46 with quarterly budget reviews and the year ends?

47 A. I'm not sure it did - okay, so I think what you're

1 saying is, are the quarterly budget reviews an honest
2 picture of where we're heading at the end of the year?

3
4 Q. Yes.

5 A. Okay. Okay, so in that particular instance, if they
6 had budgeted for a deficit of \$4.2 million: I mean, number
7 one, that's dramatic, that should never have been allowed
8 anyway because, you know, you just can't make that up. If
9 it comes back to a \$1.2 million and there are variances in
10 between, yeah, it shows - but I don't want to push my own
11 barrow, but that's why we got to the stage, I think it was
12 in about 2019, where I asked them to produce a trial
13 balance as at 30 June showing all transactions so that we
14 knew exactly how the budget was going, where the
15 information was going, because when you look at the
16 statements they don't provide enough information as to how
17 the trading undertakings in particular took off.

18
19 But going back to your question, yes, if the estimated
20 deficit went up from 4.5, up to 5.2 or whatever it was,
21 then down to at the end of the year 1.2, the deficit, yes,
22 there was something wrong at that stage with the budgeting
23 because that shouldn't have been showing up as those sorts
24 of deficits.

25
26 Q. And, as you touched on, in 2019 you'd asked for those
27 reports. One of the other matters that you touched on at
28 the end of 2017 and beginning of 2018 was having a tracking
29 of each of the business units at each of those quarterly
30 budget reviews. Do you recall that?

31 A. Did you say tracking and what, sorry?

32
33 Q. The tracking of the five business units, so that --

34 A. Oh, yes, yeah, definitely, yes.

35
36 Q. -- they're interested in the telecommunications?

37 A. Yeah, definitely, that's where the problems were,
38 definitely. No, I needed - I wanted that to be brought to
39 council's attention.

40
41 Q. Was the reason you wanted it brought to the council's
42 attention was because you were concerned they weren't aware
43 of it otherwise at that point?

44 A. Yes.

45
46 Q. And --

47 A. Sorry. Sorry, maybe if not aware of it but I wanted

1 to make sure that they were aware. You know, as the audit
2 committee I didn't want somebody to come back and say, "Oh,
3 hang on, nobody told us that these things were running at a
4 loss", because they get hidden. When you don't break them
5 up they get hidden, so that people don't know, they don't
6 know where to look to find out what's making a profit and
7 what's a loss. So, what my purpose was, to give to the
8 councillors every quarter, "Guys, here's the situation:
9 you're either running at a loss or a profit or you're
10 breaking even, you know, compared to budget", so I wanted
11 to put that in front of them regularly so they hopefully,
12 for the ones that are running at a loss, when they come to
13 set the budget for next year they say, "Oh well, we're
14 making a loss of half a million dollars in electricity
15 this year, we can't keep doing that, you know, let's
16 increase the rates", that sort of thing so that we --
17

18 Q. When that was put in place, it wasn't the case that
19 you then had the councillors coming to you suddenly in
20 surprise not knowing about the deficits and surplus, was
21 it?

22 A. No, no, nobody - look, I think the - sorry, am I right
23 to talk?
24

25 Q. Yes.

26 A. Yeah, I think the - look, one thing, going back to the
27 council, I think once again the whole situation was thrust
28 on them, you know, this new regime under an Act that they
29 had never heard of before, and here's this other committee,
30 you know, audit committee, never heard of them and they're
31 going to come in here and check us out or something like
32 that. So, I think certainly the first 12 months I think
33 they were probably thinking about the whole new regime and
34 just wished we'd go away, but I think once the Mayor
35 started to come along to the meetings and one of the other
36 councillors came along once or twice I think they realised
37 that we did have something to offer, so I think we did
38 receive a bit more respect after the first 12 months.
39

40 So, I think, you know, when we started pointing out
41 these - and maybe that's when we got that respect when we
42 started pointing out these deficits that were occurring.
43 Sorry, I don't know if I answered your question.
44

45 Q. Was the other councillor you're thinking of,
46 Councillor Snell?

47 A. Yes, that's right, yeah.

1
2 Q. Do you recall any occasions at the meetings where
3 either Councillor Snell or Councillor Adams made a comment
4 to you at the audit meetings?

5 A. No, nothing - no, nothing really. I think the Mayor
6 and the councillors felt that, you know, they weren't
7 entitled to say anything at the audit meeting for some
8 reason, but - oh no, certainly Councillor Adams expressed
9 some views at times; not particularly - I don't think - I
10 don't recall mentioning anything about the financial
11 position. You know, I think once again that goes back to
12 the new establishment. I don't know how much training
13 these councillors received in financial, you know, running
14 the place financially, you know, what they should be
15 looking for, to tell the truth. I'm sure it wasn't very
16 much.

17
18 Q. Do you remember any examples of the views expressed by
19 the Mayor at the meetings?

20 A. No, not really, no, sorry.

21
22 Q. Do you remember any views being expressed by either
23 Mayor Adams or Councillor Snell about the ratings system
24 and rates on the Island?

25 A. Oh, look, whether it was them or not I don't know and
26 I can't recall where it was, but certainly there were some
27 comments about, you know, "The locals aren't going to pay
28 council rates", you know, "They've never had to pay them
29 before and they won't pay them again in the future" and,
30 you know, and I'm just shaking my head thinking, well, if
31 they don't pay we'll sell them up eventually. No, you
32 know, I don't think there was anything that I was
33 particularly - you know, particularly concerned me because
34 of the requirements of the Local Government Act.

35
36 Q. Do you remember any views of that by Councillor Adams
37 or Councillor Snell about the fees and charges, so for
38 electricity, telecommunications, for example?

39 A. No, I can't. Look, Councillor Snell only attended
40 once or twice. Councillor Adams more than that, but no,
41 nothing that really that I can think of. You know, they
42 didn't, you know, sort of hammer their fist on the desk and
43 say, "Look, we want this changed", or anything like that,
44 no.

45
46 Q. Did you ever meet with either of the other
47 councillors, Councillor Buffett or Councillor Porter?

1 A. Councillor Buffett certainly.
2
3 Q. Sorry, Councillor McCoy or Councillor Porter?
4 A. No.
5
6 Q. Were they invited to be able to attend the meetings if
7 they wanted to?
8 A. I would have thought so. But I would have hoped so,
9 you know, I would have seen it as - look, I'm sure they
10 would have been invited to attend. You know, they might
11 have been given the message that they weren't to, you know,
12 weren't to interfere with the meeting, but certainly from
13 my point of view they would have been welcome to attend,
14 that's for sure.
15
16 Q. When you say that they might have been given a
17 message, do you have someone in mind you were thinking
18 might have given them that message about not interfering?
19 A. Perhaps, I would have thought it would have been
20 Lotta, the GM. I don't --
21
22 Q. And, why would she have said that?
23 A. I don't know.
24
25 Q. Was that something common at the council, that you're
26 aware that Lotta had told councillors not to interfere or
27 not to seek information from other people?
28 A. No, no.
29
30 Q. If we could bring up NIRC.PUB.001.0161_0002.
31 A. What does that refer to? I might have a copy here.
32
33 Q. This is the 8 August 2018 minutes. Hopefully it will
34 be up on your screen now as well.
35 A. Oh, it's a bit too small. So, 8 August, is it?
36
37 Q. 8 August 2018 minutes.
38 A. Yep, yep.
39
40 Q. So, this I understand is the first meeting after Kelly
41 McFadyen had resigned from the role of the chair.
42 A. Oh, right, yep.
43
44 Q. Do you recall discussing with Kelly why she resigned?
45 A. Yes.
46
47 Q. Do you recall what she said as to the reasons?

1 A. The - look - well, she believed, she believed that we
2 were only appointed for two years; that was her belief.
3 And, I don't know, I think she said she even had a letter
4 to that - no, I think - I think she might have said she had
5 a letter to that effect but I don't think so because I had
6 a letter as well. But she was certainly working on that
7 premise, that our tenure was for two years. She had, you
8 know, her life planned out as far as she and her husband at
9 the time were, you know, sailing happily around Cayman
10 Islands or something and life was good. So, that was - she
11 certainly believed it was for the period of two years.

12
13 Q. So, it wasn't a concern about what the audit committee
14 was or wasn't able to do?

15 A. Well, I don't believe so. No, I know - I know she had
16 some words with - or she told me she had some words with
17 Lotta about one other staff member servicing the committee,
18 but no, I certainly was not involved in any discussions
19 where she expressed any concern with Lotta about the - you
20 know, the operation of the committee, no.

21
22 Q. Were there any discussions about concerns about how
23 the council was responding to the committee's
24 recommendations, for example?

25 A. Look, I think Kelly had more of a concern about things
26 not being - happening, and things weren't happening because
27 they didn't have the staff in place to make them happen.
28 She was more concerned about that than I was, where
29 probably from my background, you know, I said to her a
30 couple of times, "Kelly, we're a committee of the council.
31 As long as we can show that we have provided the best
32 information we can to the council and what council does
33 with that, it's a matter for them. We can't go in there",
34 and I think Kelly might have wanted to do that a couple of
35 times, go in there and start demanding things be changed.
36 The audit committee is not elected by the community. If
37 the community don't like what the council are doing,
38 they'll sack them. Maybe she had a bit more of a, in my
39 opinion, wrong or incorrect view of what the audit
40 committee was all about.

41
42 Q. If we go back then to this August meeting. So,
43 because Kelly at this point has resigned so you were
44 chairing this meeting?

45 A. Oh, was I? Okay, yep.

46
47 Q. Do I take it, you don't recall chairing the meeting?

1 A. I remember recalling it at one stage, but I think it
2 was because Katie was away, but if Kelly wasn't there, yes,
3 I would have, yeah. That's right, yeah.

4
5 Q. This is also one of the meetings where the Mayor
6 attended, so the minutes say just under, "Attendance" that
7 the Mayor attended as an observer.

8 A. Very good.

9
10 Q. One of the things that had happened at the meeting
11 before this, the May 2018 meeting, was you had moved a
12 recommendation about the additional information for the
13 five business units, so what we were discussing previously
14 about getting more of a breakdown each month?

15 A. Yep.

16
17 Q. And at this meeting there's then Phil Wilson is at
18 that point the CFO?

19 A. Oh, yep, yep.

20
21 Q. And he gives an update on some of those issues. Do
22 you recall the update from Phil or do you recall the
23 discussions you had at these meetings around that point of
24 time?

25 A. No, no, not really, sorry.

26
27 Q. That's okay. What I'll do is --

28 A. If you could --

29
30 Q. Yeah, I'll bring up some of the agenda items and that
31 might help. If we could bring up INQ.001.001.0004, and if
32 we could have it on a side-by-side basis. We'll see if we
33 can zoom this in; if it's too small let me know and we'll
34 do it one page by one page for you. Is that too small on
35 your screen?

36 A. Yeah, miles too small.

37
38 Q. So we'll just do it on a single page basis and we'll
39 scroll in on page 1 which should be this one. See, this is
40 agenda item 4.1; the summary says the purpose is to provide
41 an update on the five business units, so this is from Phil.

42
43 If we scroll in and bring up down the bottom, you will
44 see there's a table at the bottom which has the business
45 units at that point?

46 A. Yep.

1 Q. And the variance between the budget and the actuals?
2 A. Yes, I can just make that out, yep, yep.
3
4 Q. If we zoom in a little bit more.
5 A. Okay, yep, that's a bit better.
6
7 Q. That's the first sort of example given. Do you
8 remember any discussions in light of that? This is
9 in August 2018, so about two years in just after a budget's
10 been prepared?
11 A. Well, my comments - no, look, I can't recall my
12 comments, but in just looking at it, you know, take for
13 example the water one - the waste one, sorry. The actual -
14 well, the actual 121, so they were over budget by \$65,000
15 on that quarter which increased the deficit to \$251,000.
16 Well, yes, my question would be, "Well, what's going to
17 happen about that?" Is that what you're after? I'm not
18 sure what you're after.
19
20 Q. Yes. So, that would have been a concern to you?
21 A. Yes, yep.
22
23 Q. What do you think you would have been saying in
24 response?
25 A. Well, the recommendation would be to council that they
26 do something about it.
27
28 Q. That was a continuous theme that the audit committee
29 was recommending to council?
30 A. Yes, oh, yeah, definitely.
31
32 Q. So, the Mayor's present at this meeting where this is
33 presented; did she have any response to that?
34 A. Not that I can recall.
35
36 Q. If we go to the next page, this is then a copy of
37 the minutes and we see under 4.1 the summary and it's
38 recording "The Chair", which is you:
39
40 *... advised this information will be of*
41 *assistance to Councillors in the future.*
42
43 A. Yes, yeah, okay, I see that.
44
45 Q. So, that's what the minutes record your response being
46 to that information. Do you recall how you thought it
47 might have been of assistance or why you thought that that

1 would cause perhaps a change in what the councillors were
2 doing?

3 A. That's not my recommendation, that's - that would have
4 been Phil's summary:

5
6 *The purpose of this report is to provide*
7 *the Audit Committee with the financial*
8 *performance of [I can't read it] ... the*
9 *Chair advised ...*

10
11 Sorry. So, if you read that:

12
13 *The Chair advised this information ...*

14
15 Sorry, could you move it across?

16
17 Q. Yes, that sentence, is that showing on your screen
18 where it says:

19
20 *The Chair advised this information will be*
21 *of assistance to Councillors in the future.*

22
23 A. Yeah, definitely, yep - well, I can't remember saying
24 it, but yes, that sounds like what I would say, definitely.

25
26 Q. And, was it of assistance, did it cause anything to
27 change from the council?

28 A. I don't believe so, no.

29
30 Q. If we go then to page 4 in this document - sorry,
31 page 5.

32 A. Sorry, the reason I say no is, I think I'm sure they
33 kept budging for deficits, (indistinct) to get them to
34 break even and that, you know, I don't think that happened,
35 yep.

36
37 Q. This is back into the agenda item, this is 4.3, so
38 this is the same meeting, this is another report from Phil
39 Wilson to you talking about minimum funding required for
40 financial sustainability under the long-term financial
41 plan. Just pausing there, do you have a sense or do you
42 have a recollection of what you thought would be the
43 minimum funding or the minimum amounts they needed?

44 A. Yeah, the - the minimum amount they needed was the
45 fees and charges for the five business units to at least
46 break even because that then releases money that to me has
47 been taken out of what we'd call the general fund. So, if

1 you took all those and they're all breaking even, you'd
2 then have 'how much do we then have to raise to run the
3 council excluding the business units.'

4
5 Q. Yep.

6 A. So, I think that prior to figuring out how much the
7 general fund needs, you really need to get the business
8 units out of the picture by making them self-sufficient.

9
10 Q. And that never, to your recollection, eventuated?

11 A. No. No.

12
13 Q. We see that, if we scroll down under, "Discussion",
14 there's discussion there of the long-term financial plan
15 that had just been adopted for the 18/19 budget. So, this
16 is August 2018, this is looking forward to the coming year
17 with the renewals with capital grant funding 2% per year,
18 increase in incomes from rates, fees and charges and
19 general index. You see as well under, "Discussion":

20
21 *The LTFP financial modelling builds in the*
22 *assumption that the received financial*
23 *assistant type grants and fees and charges*
24 *are designed on a full cost recovery basis.*

25
26 So, that was the assumption that had just been made in
27 the budget for a couple of months prior, but to your
28 recollection that wasn't then adopted by the council in
29 that year going forward?

30 A. So, sorry, the - if that was on 8 August, did you say,
31 that meeting?

32
33 Q. Yes?

34 A. That wouldn't have come into effect until the setting
35 of the following year's budget; that is --

36
37 Q. This said that it's supposed to be for the proposed
38 2018/2019 budget, if you see under, "Background".

39 A. Okay. Okay, "Council ... in the balanced budget", so
40 that means that the budget had already been adopted by the
41 council?

42
43 Q. Yes.

44 A. On 8 August.

45
46 Q. Yes, and did you have --

47 A. Okay so, sorry, so what that's saying is that, based

1 on the 2018/19 budget this information is provided to the
2 audit committee on 8 August because the budget year starts
3 on 1 July, and that recording is telling us that council
4 has adopted the budget for 18/19 and it will have a small
5 surplus of \$11,000.

6
7 Q. Yes, and did you have a concern when this was
8 presented to you about the likelihood that council would
9 actually follow this budget?

10 A. I was quite delighted, I didn't think they'd follow
11 it, but I was quite delighted to see it was in a minor
12 surplus position.

13
14 Q. Why do you say you didn't think they'd follow it?

15 A. Well, just from the history, the history of what had
16 been occurring in the past. You know, there was - I think
17 there was in one, you know, one budget review where they
18 were showing a loss of, you know, \$200,000-odd - sorry,
19 they were budgeting for a loss of \$200,000, and in the
20 budget reviews it had gone up to \$600,000. You know, there
21 just seemed to be no, you know, if you like, discipline to
22 make sure that their budget amounts were adhered to. And,
23 I'm not sure how long Phil had been in that role, because
24 Phil had no local government experience either, I don't
25 believe.

26
27 Q. Yes.

28 A. So, if he - I can't remember when he commenced or - he
29 would have had to have had a large input into this budget,
30 and I'm not sure if he would have had a great deal of
31 knowledge about how the place actually worked when that
32 budget was set.

33
34 Q. But the council would have at this point known that
35 the councillors at least had been there for two years and
36 would have known the feasibility of that budget --

37 A. Yep.

38
39 Q. -- which was presented to them by Phil?

40 A. I think they were probably like me, they probably
41 would have said - oh, well, maybe not like me - but they
42 would have said, "Well, that looks great, we're heading for
43 a small surplus." Now, whether --

44
45 Q. You don't think the councillors would have questioned
46 it given what had happened the previous two years?

47 A. No.

1
2 Q. If we go down to the next page, this is then
3 the minutes corresponding to that item and we see in the
4 second paragraph, again the Chair, so I take that to be
5 you, advising of discussions with the group manager
6 corporate CFO on 7 August 2018, which is the day before the
7 meeting, about funding required to maintain financial
8 sustainability and the report presented. Do you recall
9 that discussion with, I take it would have been Phil
10 Wilson?

11 A. No, I can't recall it, but it would have taken place,
12 yep.
13

14 Q. Do you recall why you would have wanted to have a
15 discussion with him prior to the audit committee meeting?

16 A. No, it was something that we did quite frequently,
17 we'd have a talk with Lotta and Bruce and the chief
18 financial officer just to go through, have a rundown on how
19 things were going. So, it would have been a - you know,
20 just a sort of a general catch up sort of meeting. But I'm
21 just reading there, so what did I say there?
22

23 Q. It says that you had discussions regarding funding
24 required by council to maintain financial sustainability
25 and the report presented. I take it, it's a reference to
26 the same report that we were just going through.

27 A. Yep.
28

29 Q. And so, do you recall - again, the Mayor was present
30 at this meeting, do you recall her having any comments on
31 this at all?

32 A. At the meeting between Phil and I, no, I don't think
33 the Mayor would have been there.
34

35 Q. No, at the audit committee meeting --

36 A. Oh, okay, yes.
37

38 Q. -- where you've advised of that?

39 A. Oh, okay, yes. Oh, sorry: look, I think, no, I
40 don't - I can't recall the Mayor saying anything about the
41 budget, no.
42

43 Q. If we go down to the next page, this is then agenda
44 item 4.4 at your meetings. This is a third report that
45 Phil Wilson has made about the actual versus budget for the
46 previous financial year. This is the unaudited. But we
47 see going down under, "Discussion" in the third

1 paragraph it says:

2

3

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In summary at present Council has recorded a surplus of approximately \$41,000 for the 2017/2018 financial year compared with an original budget surplus of \$1.9 million and a revised budget deficit of \$1.3 million.

You'd agree, there's a quite big variance between those figures about the budgets?

A. Certainly.

Q. Do you recall why there was such variance?

A. Oh, you'd have to go back through the actual papers to see where the over-expenditures occurred.

Q. But, leaving to one side the actual line items, this suggests to me that there wasn't - the quarterly budget review process that had been going on for that financial year hadn't accurately forecasted what was going to be the case at the end of June 2018. Does that align with what you remember or what you recall?

A. Sorry, what's the date of this particular budget review?

Q. This is the report that's given at the 8 August 2018 meeting about what the unaudited figures for financial year 2017/2018 showed.

A. Okay.

Q. The original budget back the year before had been a surplus of \$1.9 million, it got revised at one point down to \$1.3 million deficit, and then has come up again to approximately \$41,000 surplus.

A. Yep, I'm with you. Yeah, okay, so through the year the council was being told it was going to have all these deficits, 1.9, 1.3, but at the end of the year it was a surplus of \$41,000?

Q. Yes.

A. That's what you're saying? Yes.

Q. Yes, and did that take you by surprise or the council by surprise?

A. It would have surprised me, and I think as I mentioned earlier in our discussion where I asked for - the chief financial officer to provide a total printout of the

1 general ledger as at 30 June the next year and I think it
2 probably transpired from that, because there's something
3 wrong - because there was definitely something wrong with
4 the budgeting and the information being provided to council
5 if the variance is that high.

6
7 Q. Yes.

8 A. And I'd probably want to have a look at that as well,
9 yep.

10
11 Q. If we go to the next page which is the record of
12 the minutes, you'll see about halfway down it begins:

13
14 *Cr. Buffett commented that these are the*
15 *most comprehensive reports received by the*
16 *Committee and thanked [them] ... for the*
17 *reports.*

18
19 So, that suggests to me that this time, August 2018,
20 two years on is the first time the council and the audit
21 committee is really getting detailed financial information
22 from the council; is that correct?

23 A. That's the way it reads, yes.

24
25 Q. And does that accord with what you recall?

26 A. Sorry, I'd have to have a read of it again.

27
28 Q. It says:

29
30 *Cr. Buffett commented ...*

31
32 A. Yeah, okay.

33
34 Q. This is just after a comment from you about what we
35 discussed about the quarterly review showing a significant
36 deficit and then it actually transpiring that there's a
37 small surplus.

38 A. Okay. Yeah, look, I can't remember that comment, nor
39 the document, so I don't know - I think I'd have to go
40 through the whole report and the questions raised. I
41 can't --

42
43 Q. If you don't have an independent recollection, that's
44 fine. I take it then as well that the next paragraph that
45 says:

46
47 *The Chair commented that the questions*

1 *raised have been logically answered and the*
2 *information provided will be of benefit to*
3 *all Councillors.*

4
5 You don't have a recollection of what those answers
6 were?

7 A. No, I'd have to go back through the papers to see why
8 those comments were made.

9
10 Q. That's okay. There's a sense from the papers out
11 there anyway, but if it occurs to you while we keep talking
12 please let me know. I just want to step back. So, we
13 started at the beginning and we were talking about the
14 different business units, we talked about the airport and
15 you mentioned about the loan that had been previously
16 before the council was set up, and then the grant and the
17 runway grant project for resealing that was done while you
18 were on the audit committee.

19
20 When was it, at what point in time do you remember
21 first being told about the upcoming airport project?

22 A. I wasn't, I don't believe.

23
24 Q. You weren't?

25 A. No. How do you say "the upcoming project"?

26
27 Q. So, you're aware that there's been resurfacing works
28 done on the airport in the last couple of years?

29 A. Yes, I think that was the money from the original
30 loan, was it? Was that the \$11 million?

31
32 Q. So, there was the \$11 million loan that was then
33 waived in the last couple of years?

34 A. Yes.

35
36 Q. But there was new works that were done in the last two
37 years on the airport in which a new grant was given by the
38 Commonwealth.

39 A. How much was that one for?

40
41 Q. That was the \$43 million grant.

42 A. Yeah, sorry, I thought that only happened last year,
43 but anyway.

44
45 Q. So, was last year the first you became aware of it?

46 A. The \$43 million grant, yes, definitely.

1 Q. So, were you told that council was putting out a
2 tender for that work?

3 A. No.
4

5 Q. Were you told or given any input about the tenders
6 received or the proposed contractors for that project?

7 A. No, but neither would I expect to. That's not a - no,
8 sorry.
9

10 Q. Were you aware that the council was expected to fund
11 any shortfall in the cost of that project over and above
12 the \$43 million grant?

13 A. No.
14

15 Q. Was there any discussion with the audit committee
16 about whether the council could fund and had the cash to
17 fund any shortfall in the airport project?

18 A. No. No, that's - that's not something that should
19 come to the audit committee.
20

21 Q. Well, isn't one of the financial barometers, that the
22 audit committee is looking at what the cash reserves are of
23 the council?

24 A. Yeah, but you're talking about the actual submission
25 or acceptance of the tenders and going to tender.
26

27 Q. No, no, I'm meaning more generally about whether
28 council or anyone within council told the audit committee
29 that there would be a contingent liability or another
30 liability of council to fund a shortfall between the grant
31 and the actual project costs, so there was no briefing?

32 A. No, certainly not that I ever recall, no.
33

34 Q. Do you recall any discussions or anything at the audit
35 committees about roadworks being done on the Island in
36 around 2019/2020?

37 A. Yes, there was some talk of - oh, I think if you've
38 been over there you know the state of the roads, they're
39 terrible. There was some talk, I can't remember what year
40 it was, about attempting to get grants to start, you know,
41 resurfacing a lot of the roads there but I don't know where
42 that actually went to.
43

44 Q. Separate from grants, was there ever talk to the
45 committee that the council had agreed to a contract to fund
46 road upgrades?

47 A. Not that I recall, no, not at - no, no.

1
2 MS MORRIS: Commissioner, that's all I have.

3
4 THE WITNESS: Yeah, once again, okay.

5
6 THE COMMISSIONER: Okay. Mr Simone?

7
8 MR SIMONE: Yes, Madam Commissioner.

9
10 <EXAMINATION BY MR SIMONE: [12.52pm]

11
12 MR SIMONE: Q. Chris, you mentioned that the audit
13 committee didn't receive any details about the airport
14 contract or the roads contract, and then you mentioned that
15 you wouldn't expect the audit committee to receive those
16 sort of details: why is that?

17 A. In taking the contract, say, for the roads or let's
18 say the airport, what - in the normal course of events what
19 would happen is that the council, I assume, would have
20 engaged some sort of consultant specialising in that
21 particular field and that consultant would prepare the
22 specifications for what was required. And I do recall
23 there was some discussion about using local rock compared
24 to having to import rock.

25
26 So what we'd have is a specialist saying, "Guys, this
27 is the material that you need." So the council says,
28 "Thanks very much, we'll go out to tender." So council
29 would then go out to tender. They'd get, I don't know, no
30 idea how many they'd get to tender for it, but you know, so
31 a report on the tenders received on the pricing that had
32 been received would be either considered or received and
33 considered by council staff or by the original consultant
34 and a recommendation from either of those parties would
35 then go to the council to accept one of the tenderers. You
36 know, that's a decision for the council to make.

37
38 Certainly when I was a GM I wouldn't refer that to the
39 audit committee either, it's a matter for the council to
40 decide. You know, I think you've got to be mindful that,
41 you know, the council is the people elected to make
42 decisions, not a committee of the council. Sorry, does
43 that answer the question?

44
45 MR SIMONE: It does, thanks, Chris. No further questions,
46 Madam Commissioner.

1 THE COMMISSIONER: Okay. Well, thank you, Mr Gallagher,
2 for your time today in answering our questions from the
3 Public Inquiry. I understand you're travelling so that
4 makes life a bit difficult, but we're grateful you have
5 given your time to talk to us.
6

7 I think this excuses you from your summons, and on
8 that note we'll be taking a break and we'll come back at
9 2 o'clock. So, thank you again, Mr Gallagher. Thank you.
10

11 <THE WITNESS WITHDREW
12

13 **LUNCHEON ADJOURNMENT**
14

15 THE COMMISSIONER: So, Mr Bolster, have we resolved our
16 technical issues?
17

18 MR BOLSTER: We have, Commissioner, we have resolved our
19 technical issues, and apologies to everyone who's been
20 trying to watch us online, it's been very frustrating for
21 us as I'm sure it has been for them, but I think we're
22 ready to go.
23

24 The next witness is Katie Sexton who's on the screen,
25 and if she could be affirmed, please
26

27 <KATHERINE HALCOMB SEXTON, affirmed: [2.15pm]
28

29 <EXAMINATION BY MR BOLSTER:
30

31 MR BOLSTER: Q. Ms Sexton, are you having any trouble
32 hearing me?

33 A. No, you're fine.
34

35 Q. Okay, that's good. If you do, let us know and we'll
36 attempt to rectify it. Could you for the record state your
37 full name?

38 A. Katherine Halcomb Sexton.
39

40 Q. And you are currently the Chair of the Norfolk Island
41 Regional Council audit committee; correct?

42 A. Yes, that's correct.
43

44 Q. And that committee has persisted despite the
45 appointment of the administrators of the council earlier
46 this year?

47 A. Yes, that's right.

1
2 Q. As I understand it, Mr Gallagher, who had been on the
3 committee since its inception in 2016, retired towards the
4 end of 2020?
5 A. Sorry, could you repeat that?
6
7 Q. Mr Gallagher was on the committee with you and he
8 retired towards the end of 2020; is that correct?
9 A. Yes, that's right, he retired just after (indistinct).
10
11 Q. Are there replacements being considered for his
12 position on the committee?
13 A. There has been replacements that have been already
14 made and approved by the Administrator, yes, two members.
15
16 Q. And those two, without naming them, have the two
17 members of the committee been announced?
18 A. They have, yes.
19
20 Q. Have they commenced their role on that committee?
21 A. They have, yes. We had a meeting in May which was
22 their first meeting.
23
24 Q. You were appointed in August 2018. Can I ask what
25 attracted you to seeking appointment to this particular
26 role?
27 A. Yes. I was born on Norfolk and grew up on Norfolk,
28 and did most of my schooling there and left to finish my
29 schooling and then to university and work and had been back
30 and forth. I still have family there, so went back and
31 forth quite regularly and, when the position came up, it
32 was a good chance to I think do something in my view for
33 the community and, with my background in risk management,
34 it seemed a good fit.
35
36 Q. Your background on the Island, were you familiar with
37 the governance arrangements that existed on the Island
38 before 1 July 2016?
39 A. Yes, relatively speaking. I did work for the
40 Administration of Norfolk Island for a period of about
41 three years in the early 2000s.
42
43 Q. What did that work involve?
44 A. It was, the title was research assistant corporate
45 community services, and that was encompassing sort of
46 governance type arrangements and various other functions
47 within the corporate sphere.

1
2 Q. You indicated that your expertise is in risk
3 management, could you give us a brief background of your
4 experience?

5 A. Yes. So, I have postgraduate qualifications in risk
6 management and I've worked in the area for close to
7 20 years, just slightly under 20, about 20 years for
8 various organisations; the Administration was one of the
9 more junior roles that I've held. I've also worked for a
10 company, Jardine Lloyd Thompson, in the area of risk
11 management that worked with the Victorian and Tasmanian
12 councils as well, and then prior to that - sorry, after
13 that it's been in the more corporate sector still on risk
14 management roles.

15
16 Q. Have you had on-the-ground experience, leaving aside
17 Norfolk Island administration, in a New South Wales local
18 government model when it comes to risk management?

19 A. No. No, my experience is in the Victorian and
20 Tasmanian councils.

21
22 Q. When you first took up your appointment, could you
23 give us an account of the impression that you gained from
24 the way in which you were briefed and what the position was
25 in relation to the finances, the assets and the risk
26 management profile of the council at that time?

27 A. Yeah. So, my first meeting was in October 2018 which
28 was on the Island. I didn't receive a very comprehensive
29 induction or pre-briefing when I started but was familiar,
30 me having been from Norfolk, familiar with the assets and
31 the asset management, the state of the assets and the
32 Island in general.

33
34 So, in terms of the council's specific briefing, that
35 was fairly brief, and so the impression that I had from the
36 audit committee itself, Chris and I - Chris Gallagher and
37 I, the other independent member, certainly met beforehand
38 and talked about it and he gave me his summary of the
39 performance so far in an informal sense.

40
41 And, in terms of finances, I think it's fair to say
42 that the - and it's been echoed I think by other people who
43 have given evidence along the way - that it wasn't in the
44 strongest position but it was working at the time.

45
46 Q. In terms of being briefed with the financial
47 performance of the council and being someone who spends

1 time on the Island and is familiar with it, to what extent
2 do you think the council has been able to communicate
3 matters of financial performance to the Island community
4 over the time that it has been in existence? I mean, is
5 the financial performance of the council relatively well
6 understood on the Island?

7 A. Do you mean from 2016 onwards?

8
9 Q. Yes.

10 A. I haven't lived there since that period of time, so I
11 don't think I can answer that with any amount of detail or
12 certainty. I think it is certainly discussed, I really
13 couldn't answer in terms of how well it's been
14 communicated. I'm sure you know yourself that the council
15 web page has various documents up online and you can
16 certainly look at financial statements and budgets, hard
17 copies at various places, but in terms of how well they
18 communicate it to either the councillors themselves or the
19 council management, I don't think I could answer that in a
20 detailed sense.

21
22 Q. Did you get a shock or a surprise when you were
23 briefed on the status of the council's financial position
24 that first time?

25 A. Probably slightly, but the Administration, as in the
26 previous entity that was responsible for Norfolk was also
27 in financial difficulty, so it's been a struggle for some
28 time now where the revenue just doesn't match the expenses
29 or the cost of running the Island, so I don't think it
30 would have necessarily been a surprise that the council was
31 struggling as well.

32
33 Q. In terms of that, the asset management position, how
34 would you describe that when you were first briefed about
35 it?

36 A. Sorry, do you mean - can you be more specific about
37 what you meant by "asset management"?

38
39 Q. You were provided with briefing documents about the
40 state of the council's asset management plans, about its
41 renewal practices, about its maintenance and replacement
42 policies?

43 A. I'd need to go back to the specific documents to look
44 in detail and to be able to answer that in detail, but I
45 don't believe I was given details, detailed documents that
46 outlined the asset management strategy. I'm not quite sure
47 that they existed at the time.

1
2 Q. I want to ask you about the risk management processes
3 that you observed from the beginning. If we can please
4 bring up NIRC.PUB.001.0188. You should see very shortly a
5 minute of an audit committee meeting on 18 February 2019.
6 You will see, if we can go down to the heading with, "Risk
7 Management". If we could zoom in there, it's just a little
8 bit small. Thank you. It's further back up the page. If
9 we could go back up a bit further, please. No, it should
10 be the page. Sorry, if we could go down, and a bit more,
11 please. Sorry. If you see there the recommendation under
12 heading 5.4?

13 A. Yes.
14

15 Q. This is talking about the continuous improvement
16 register, and the recommendation moved by you, there were
17 effectively seven paragraphs; you see that?

18 A. Yes.
19

20 Q. What was the emphasis when it came to risk management
21 that you sought to bring to the council based on what was
22 relayed to you about the risk management processes in
23 place?

24 A. So, these documents, the continuous improvement
25 register and the risk register, were a combined
26 document that were based on either - some of them had their
27 origins in the administration documents and some had been
28 developed after that, but there were all sorts of risk
29 register. The quality probably wasn't what I would have
30 liked to have seen, but that's not for want of the effort
31 put in by the council staff at the time, and also I think
32 you need to keep in mind that council struggled to get risk
33 management resources, so this was done, you know, with the
34 resources that they had on hand at the time. So, for the
35 majority of the time that I was on the committee, the risk
36 role or the risk internal audit role was not filled, so we
37 struggled in general to get some real traction and some
38 development of the risk management or the enterprise risk
39 management framework happening. So - this is a very long
40 answer to your question, I'm sorry --
41

42 Q. No, that's precisely what I'm after. What was wrong
43 with the risk management processes as they were
44 communicated to you?

45 A. There wasn't anything wrong with them, they were just
46 a bit, I guess, underdeveloped, so basically --
47

1 Q. What did they need by way of development?

2 A. They needed some additional material in that they were
3 lacking some of the details that you would typically find
4 in risk registers. I think also they were not regularly
5 updated, and again, that goes back to the resourcing and
6 kind of the skills and expertise needed. I think they were
7 also very centrally held, so probably not a lot of
8 ownership was had by the risk owners, so the departmental
9 managers who would typically be the owners of their own
10 risk registers and have accountability and responsibility
11 for them. And probably the quality of some of the risks
12 that were documented were more - you know, were more issues
13 that would belong in that continuous improvement register,
14 they're separate documents. And, I'm going from memory
15 here, some of the departments or areas within council
16 didn't have their own risk register at all, so it wasn't a
17 complete document.

18
19 Q. To what extent did the risk register scope out or
20 appreciate material risks that the council faced?

21 A. Yeah, I'd probably say they were more an operational
22 risk register rather than a strategic risk register. That
23 was one of the ones that we had commented on and noted for
24 development along the way was kind of the long-term and
25 more strategic risks that were missing from the register;
26 they were very much operational focused.

27
28 Q. Just pausing there. I think it can be gleaned from
29 that answer that, compared to where you were at at this
30 time, that is, in February 2019, there has been development
31 of the risk management processes since then to where they
32 are now?

33 A. There was some development, there was a person that
34 filled the role for 12 months between mid-2019 and
35 mid-2020, I can't give you the exact months I'm sorry, that
36 had a risk and internal audit role that was filled there,
37 then that particular individual did try to develop the risk
38 registers a lot.

39
40 I think, to explain, she had a very varied role I
41 think, so allocating the time is just - it did develop but
42 then not probably as much as I would have liked, but again,
43 I'm not being negative about the people that were
44 responsible for it, I think it's just the resourcing and
45 the skills weren't necessarily there to develop it to the
46 level that it perhaps should have been.
47

1 Q. Was your expertise embraced in developing the current
2 risk management system? Were you actively engaged in
3 assisting staff to make improvements?

4 A. The person that I just mentioned who was in that role
5 for 12 months did ask on occasion for assistance and for me
6 to review documents, I think once or twice she did, but
7 apart from that there wasn't a lot of engagement to get
8 assistance and to get the use of, I guess, the skills that
9 were on the audit committee.

10
11 Q. And, as matters stand or as matters stood at the time
12 the administrator was appointed, how much work was required
13 to bring the risk management processes up to a satisfactory
14 level?

15 A. I would say probably there would be - there's still
16 quite a lot of work to do, you know, it's not something
17 that's ever finished and you can go, "right, that's done",
18 so it's a working document that's always being developed as
19 the context changes.

20
21 Having said that, there have been steps made to put in
22 an internal audit function through a consultant to the
23 council, so in terms of that respect that work has been
24 done and we have noted the risk management framework as one
25 of the areas that that resource should be focused on. So,
26 there is I think quite a lot of work still to be done both
27 in the council wider framework but in areas such as project
28 risk management which have specific areas that would need
29 to be developed.

30
31 Q. When you say "project risk management", did that
32 extend to the individual business enterprises of the
33 council?

34 A. Do you mean projects within the business enterprises?

35
36 Q. Yes.

37 A. Yeah, well, ideally it should be - yeah, project risk
38 management should extend to all the projects within council
39 whether it's in their business enterprises or one of the
40 core functions.

41
42 Q. Just to develop that, I want to show you a report that
43 was sent to you by the risk and internal officer. If we
44 could go to KSEX.001.001.0082. This should be in the
45 supplementary tender bundle, it's a document that you
46 provided to the Commission in answer to a summons. It's a
47 report by JLT, public sector risk. Do you recall that

1 report, it should come up on your screen now?
2 A. Yes, I believe this was provided to me by the, as you
3 say, the risk and internal officer, yes.
4

5 Q. The report outlines what were perceived in 2019 to be
6 key risks for councils and compares those risks against
7 identified risks in 2018. The risk and internal audit
8 officer pointed out that the financial sustainability had
9 the highest risk ranking. If we could go, please, to
10 page 2 where there was a listing of local government risks
11 that needed to be managed. Did that come as any great
12 surprise to you when you read that report or did that
13 accord with your general experience?

14 A. No, that would - no, that wouldn't have come as a
15 great surprise, I think Norfolk has the added complexity
16 with being in an isolated location.
17

18 Q. To what extent did the risk management profile or the
19 documentation, the working papers that had been established
20 up to that point in time, to what extent did they embrace
21 financial sustainability or recognise it as a risk?

22 A. Sorry, are you asking me how much the papers, the
23 audit committee papers, the agenda items that were
24 presented focused on financial sustainability as a key
25 risk? Is that - sorry, is that your question?
26

27 Q. Yes. I mean, to what extent did council's risk
28 management processes embrace and recognise financial
29 sustainability as a material risk to the council?

30 A. Without going back and looking at the risk registers
31 in detail and the continuous improvement registers, I would
32 probably say that they didn't address it as a material
33 risk.
34

35 Q. I think earlier you said that most - the focus was on
36 operational risk.

37 A. Yes, that's right.
38

39 Q. Are we talking about people falling over in council
40 premises and having a slip and fall, or people on the
41 council-owned rugby field having an accident? Are we
42 talking about that sort of more insurance-related risk that
43 you might want to approach bearing in mind your
44 relationship with your particular insurer?

45 A. They would have certainly been part of it, and there
46 would have been new ones in there around sort of day-to-day
47 procurement, yeah, but they would have been purely

1 operational ones, not the kind of - I would say a high
2 level around ongoing financial sustainability or long-term
3 financial planning, yes.

4
5 Q. What should a fit-for-purpose risk management process
6 look like when it comes to financial sustainability in the
7 local government context?

8 A. I would have thought it would link to the long-term
9 financial plan and linked to the objectives in there and
10 analyse the risks associated with the long-term financial
11 plan and the operational plans and the plans that sit under
12 those to link the targets and to discuss the risks that are
13 attached to those, so that you can then sort of mitigate
14 them and put in mitigation plans to manage them: that's,
15 from my perspective, how you would do it.

16
17 Q. Should they be consulted when council is considering
18 entering into significant contracts, say, to reseal the
19 tarmac of the Norfolk Island Airport and the effect of that
20 contract on the financial sustainability of the Island?

21 A. On a theoretical level I would say, yes, any project
22 of that size with that financial impact should have a risk
23 analysis attached to it.

24
25 Q. I take it then that the risk management plan should
26 certainly mark out that, when you are proposing to enter
27 into a significant contract, that there is a process to be
28 followed for ascertaining relevant risks and particularly
29 financial sustainability risks?

30 A. Sorry, can you repeat that?

31
32 Q. Assume council's considering entering into a contract
33 with Boral to resurface the airport. It anticipates that
34 the cost that it will be responsible for and will have to
35 meet from its resources is, say, between \$6 million,
36 \$7 million and \$8 million; that the rest of the cost is to
37 be borne by the Commonwealth through a grant, not a loan;
38 that has to be measured in terms of the cash resources
39 available to council at the particular time of its
40 financial position. I suppose the question I'm asking is,
41 what role should a risk management process play when it
42 comes to council considering that contract?

43 A. I would think that you'd have to do a risk assessment
44 of going ahead with the project versus not going ahead with
45 the project and the risks that are attached; and indeed, if
46 you want to go that far, the opportunities that are
47 attached to both decisions and I guess the variances

1 between the two, and that would be financial (indistinct).

2

3 Q. There's likely to be, in a significant decision like
4 that, there's likely to be risks both ways: there's likely
5 to be risks in not doing it, not entering into the
6 contract, and that one needs to balance against risks that
7 might arise if you do?

8 A. Yes, that's what I mean, do a risk assessment of both
9 ways, of a go/no-go type arrangement, but doing it versus
10 not doing it and the risks to both of them, and the
11 opportunity.

12

13 Q. Had you had an opportunity to talk about your
14 expertise in risk assessment with any members of the
15 council prior to, say, the end of February 2019?

16 A. No, the one I had closest contact with was obviously
17 Councillor Buffett who was on the audit committee. The
18 remaining councillors, not to any great extent, no.

19

20 Q. Did Councillor Buffett talk to you about the process
21 that was underway at the end of 2018 and concluded
22 in February 2019 about whether council would accept a
23 particular tender for the airport resurfacing contract?

24 A. I don't believe so, no.

25

26 Q. Was that something that the general manager discussed
27 with you at any particular time?

28 A. I don't believe so, no; no, I don't believe so. It
29 might have been mentioned very briefly in passing, but I
30 don't specifically remember that, and I certainly didn't
31 discuss it in any detail.

32

33 Q. Just to be clear, from your perusal and examination of
34 the risk management plans then in existence - and I'm
35 talking about January/February 2019, so about six months
36 after you arrived - was there any guidance for council
37 staff or the council members themselves about how they
38 would approach such a significant decision?

39 A. I don't believe so, no, not that I saw.

40

41 Q. Was there a risk and audit officer in place in the
42 council in January and February 2019?

43 A. No, I don't believe so; I think the one that I was
44 mentioning earlier started in mid-2019.

45

46 Q. And, I take it, you were aware of the difficulties
47 that council had confronted in trying to employ staff to

1 fill that role?

2 A. Yes. Yes, we were all kept - at each meeting we were
3 all kept updated about the challenges in getting someone
4 with the appropriate skills and experience in that role,
5 yes.

6

7 Q. Just changing topic to that particular problem when it
8 came to staffing, in terms of your role as Chair of the
9 audit committee, how did problems with the council
10 obtaining suitably qualified staff manifest itself in terms
11 of the papers that you were given, the reports, et cetera?

12 A. So, I think you've heard from various other people the
13 turnover in financial personnel that we had, and then in
14 terms of the risk and internal role, it was vacant for a
15 good portion of the time that I had been on the committee,
16 so in terms of the papers and the general items that we
17 were given, the quality of the papers was probably not to
18 the level that we would have liked to have seen in terms of
19 the items that were addressed according to the annual work
20 plan that the committee has, but also in the papers
21 themselves on occasion, you know, they were in excess of
22 200 or so pages; sometimes they were late in being provided
23 to us which is, again, just a reflection of, I guess, the
24 work commitments that people had and the lack of resources,
25 so the pages themselves probably weren't the quality that
26 we would have liked to have seen, and yeah, again it comes
27 back to the resources that they had available.

28

29 Q. Were there examples when quarterly budget reports and
30 quarterly budget updates weren't able to be provided to you
31 because of gaps in the staffing structure?

32 A. I believe there was one occasion maybe when that - one
33 or two occasions - that that happened or that they were
34 either given to us late or the alignment of the papers,
35 they were given to council and then given to us, whereas it
36 should have been vice versa, that happened on occasions; I
37 couldn't tell you exactly which meetings that was, I would
38 need to go back and check, but generally something was
39 there in terms of financial papers.

40

41 Q. When did the effect on the cash position of the
42 council, and I'm talking about the unrestricted cash
43 position of council, first manifest itself to the audit
44 committee as far as you can recall?

45 A. I guess, without giving - being able to give specific
46 dates without going to look at papers and agenda items, it
47 would have been mid to the later period of 2020.

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Q. Was that when you were provided with the fourth quarter budget update after 30 June for 2020?

A. Yes, I believe so, yes.

Q. Obviously, by that stage COVID had had an impact on the Island; I take it, that meant that audit committee meetings had to be held online?

A. That's right.

Q. But it also impacted on revenue quite significantly, didn't it?

A. It did, yes. Yes, the tourism-based economy, yes.

Q. When you got that report and the cash position was made clear was the issue of the Boral road repair contract highlighted to you as possibly being a contributing factor to that cash position?

A. I don't believe so, no.

Q. Do you recall when anyone on council or anyone from the council staff relayed to you the circumstances of that contract and when that was?

A. No. As the audit committee, I don't believe we had much insight at all into that particular contract.

Q. I'm not talking so much about when the contract was entered into and I don't expect you to have been consulted at all, but obviously the effect of it would show up in the accounts and, when it did, was that pointed out to you as being one of the reasons why the cash position had deteriorated?

A. I don't believe so, no, I think the discussion around that time was more around the effects of COVID and the closing of the borders.

Q. As you know, council resolved at the end of June to call for the Nexia audit report and the Grassroots governance report, and I take it you're now familiar with those reports and the broad sweep of recommendations and findings contained in them: were you surprised by the financial position, especially in relation to cash, when you read the Nexia report?

A. A little, yes; yes, I was a bit surprised.

Q. Do you think that that should have been relayed to the audit committee in the ordinary course of its responsibilities by council staff?

1 A. Yes, probably.

2

3 Q. Did you know --

4 A. It's not that --

5

6 Q. Sorry, you please continue.

7 A. That's all right, I just wanted to say, I don't think
8 - I'm not saying that it was actively hidden from us, I'm
9 not saying that (indistinct).

10

11 Q. No, I'm not suggesting that either, no. Were you at
12 all consulted or informed about the decision to get those
13 reports underway in June 2020?

14 A. Andrew Roach, who's the GM, did provide the Mayoral
15 Minute that talked about those; that was in June 2020,
16 late June, I can't remember the exact date, but yes, he did
17 provide that by way of background.

18

19 Q. What was the position of the audit committee in
20 relation to that? Was that something that the audit
21 committee discussed?

22 A. We didn't - I'll have to specifically go back and look
23 at the minutes, but it was certainly supported by the audit
24 committee.

25

26 Q. What did you understand was the reason or the need for
27 those two reports to be commissioned?

28 A. I think probably stating the obvious, it was the
29 financial situation at the time, but also I think there was
30 a growing recognition that the governance arrangements and
31 the governance framework needed to be improved both in
32 terms of the council itself but also the interactions
33 between the council and the Commonwealth Government as the
34 overarching governing body, was the fact that it was
35 possibly not set up correctly so it needed to be reviewed
36 in a very transparent fashion in order to be improved upon.

37

38 Q. And, Grassroots has a whole raft of recommendations
39 which we don't need to go through, and I take it you're
40 familiar with them?

41 A. Yes, it's 113, I believe, if you combine the two
42 reports, all of which were adopted and endorsed.

43

44 Q. Is there anything there, anything that ought to have
45 been in those recommendations from your perspective as the
46 Chair of council's audit committee?

47 A. I would probably need to go back and look at them all

1 in detail and then come back to you on that one if I can,
2 but I do remember when I was reading them and reviewing
3 them on the times that I have that they are very
4 far-reaching and I know the council has put in an action
5 plan to implement them, but I would need to go back and
6 double-check.

7
8 Q. Earlier today your predecessor as Chair gave some
9 evidence about a structure whereby the business assets are
10 separated and run completely independently of the council,
11 with the council being reduced to traditional council
12 roles; that is, maintaining the roads, making sure the
13 sewerage works, making sure the water works, making sure
14 the waste is collected, making sure there's a public
15 library, focusing just on council-related responsibilities.
16 What's your general response to that sort of future for the
17 council?

18 A. I think at this stage of looking at the governance and
19 the financial and asset management of the Island, I think
20 all options probably should be on the table in terms of
21 availability of them, all of them need to be properly
22 assessed and reviewed in order to look at the viability of
23 them. It should certainly be an option. I think the fact
24 that they've run in, and I'm assuming the majority of them
25 have run in deficit for quite a period of time now, and
26 that period - and that issue has not been the sole issue of
27 the council, it stretches back into the Administration
28 days, so I think there's more of, you know, a root cause
29 analysis that needs to be done in order to look at the
30 different options.

31
32 I think it should be an option that is examined and
33 looked at, I'm not convinced that that would be the answer,
34 but the Island itself, and it is a unique environment in
35 terms of its governance framework and its geographic
36 position and its historical position, all of which lend to
37 a very complex little island that, you know, the issues
38 might look simplistic on first view but they're very
39 complex the more you peel them away.

40
41 So I think, in answer to your question finally, they
42 should be looked at as possibly an option; I'm not
43 convinced that that would be the option, but I think it
44 should be properly analysed and all options looked at.

45
46 Q. Do you have a view about what the council should look
47 like and how widely its responsibilities and its assets

1 should be cast?

2 A. Various views. So, I think the management of the
3 council - sorry, the management of the Island should be
4 done with people that would have an expertise and framework
5 that have that experience of both the local knowledge and
6 the local expertise in combination with the expertise and
7 the framework so that it needs to govern itself within
8 those broader frameworks. At the moment it's the
9 Commonwealth, so having a combination of those two is vital
10 to the success of the Island. So, I think that could be
11 improved in terms of the way they work together.

12
13 It's a complex issue in terms of, as I said earlier,
14 that the distance between Norfolk and any other land mass
15 is such a considerable distance that that complicates
16 everything for the Island and creates fairly unique
17 challenges for it that many of the other councils in
18 Australia - not all, but many of the councils don't have.

19
20 So, whatever solution it is, and I'm not beginning to
21 say that I have a solution, sorry, because it is a complex
22 issue, whatever it is needs to take into consideration that
23 all of those challenges, and in fact there are
24 opportunities as well as challenges that can be - you know,
25 they all need to be understood in order to come up with a
26 solution. Did I answer your question?

27
28 Q. Yes, you did. Can we suggest this to you, that if you
29 have any further thoughts on that issue, that we'd be happy
30 for you to make a further submission about that. No
31 obligation, of course, but I think the Commissioner would
32 - I'm speaking for the Commissioner here, I'm sure the
33 Commissioner will tell me if I'm wrong, but I think the
34 Commissioner would be assisted by your views on that issue,
35 particularly being someone who has a link to the Island and
36 has the expertise that you have.

37 A. Yeah, because I think it is a complex - it's a complex
38 situation that, yeah, doesn't have an easy solution but ...

39
40 Q. One thing, just to sort of tease out the issue, one
41 thing that is unique about the Island is that there's one
42 substantial link that everyone on the Island relies upon,
43 leaving aside sea freight for the moment, and that is the
44 link via air. And hence, the airport as the most valuable
45 asset of the council, there should be a sense, one could
46 put, a sense of ownership, there should be a sense of
47 ownership by the Norfolk Island people in that particular

1 asset which links them to everywhere else. What's your
2 view about that?

3 A. A sense of ownership of the airport?
4

5 Q. Well, there are two choices. Back when the long-term
6 financial plan was developed at the end of 2016 one
7 alternative was that the Commonwealth should be given the
8 airport because of - it's only the Commonwealth that was
9 effectively able to fund its maintenance and upkeep and,
10 given the size of the Norfolk Island economy, given the
11 size of the rating base and all of the other needs in terms
12 of asset renewal and replacement, that responsibility
13 should be left to the Commonwealth and council chose not to
14 proceed with that option, it wanted to retain ownership of
15 it. I'm just wondering how important you think ownership
16 of the airport, ongoing ownership of the airport is for the
17 people of Norfolk Island?

18 A. I wouldn't want to speak for the people of Norfolk
19 Island, that would not be appropriate, but I think whether
20 it's ownership or whether it's access to it and some
21 responsibility for the management of it and its surrounding
22 and ancillary infrastructure would be vital.
23

24 Q. Just bear with me, I just want to make sure I've
25 covered everything. Can I ask how the management, that is,
26 the management of council staff changed - if you feel you
27 are able to answer this question - from the time of the
28 resignation of Ms Jackson following the appointment of
29 Mr Roach; was there a different emphasis in your dealings
30 with the two general managers?

31 A. I think they both have a definite - they have a
32 different approach to one another, they're very different
33 personalities as I'm sure that's not a surprise to you
34 given what you've heard so far. Andrew Roach is probably
35 more open, I would say, in the information that he provided
36 both in informal meetings that we had with him with all the
37 committee members and the formal meetings.
38

39 Both of them, I would definitely say, had the
40 interests of the council first and foremost, I don't think
41 there's any doubt in that, and Lotta Jackson very much had
42 a tough job to do in terms of setting up the council from
43 day one, so yeah, there was difference in approach in that,
44 as I said, Andrew Roach was probably more open in the
45 information that he provided.
46

47 Q. When you say that, what sort of information are we

1 talking about?

2 A. I think it was in terms of general information in
3 terms of the council, where it was heading in terms of
4 the - as we became aware and were talking about earlier,
5 the financial situation and, as that became apparent, how
6 we were managing that, and then again later into 2020 and
7 early into this year with the council being put into
8 Administration and various happenings there, he was quite
9 open about keeping the audit committee updated.

10

11 Q. I just wanted to finish with one very important topic
12 for Norfolk Island. Your predecessor's committee had made
13 a recommendation that council should adopt a 10% target for
14 income of the council to be derived from rate income and
15 council minutes show that that was discussed and simply
16 noted during the time of your predecessor. Was there any
17 engagement with council in the time that you have been on
18 the audit committee along the same lines? Was that issue -
19 has that issue been agitated by you and your committee?

20 A. I think it's certainly been raised in discussion when
21 we were looking at the various financial statements, the
22 papers that came up. It probably wasn't as agitated as
23 much as it was - I think, hearing the evidence that was
24 given this morning - in the last two years than it was in
25 the previous two years. And, I don't think there's any
26 reason for that, I think that it just wasn't - it was
27 certainly discussed, and I know Chris had brought it up in
28 discussions that we had at the various meetings.

29

30 And, similar to what the two previous audit committee
31 members have said, a recognition that there's ability to
32 pay versus the aspirational target of getting to the 10%, I
33 think there's possibly a difference there, and I think as a
34 percentage of overall council income, it's a relatively low
35 amount when you look at what the rates base contributes to
36 the overall income for the council. So, whether or not it
37 will make a material difference or not is up for debate.

38

39 Q. And I note that since the appointment of the
40 administrator the issue of rates has been dealt with and
41 pursued in another manner. Have you been consulted about
42 that given the previous recommendations of the audit
43 committee about having a target?

44 A. No, not - no.

45

46 MR BOLSTER: Thank you very much, they're the questions
47 that I have. I think, unless the Commissioner or my

1 learned friend has any questions?

2

3 THE COMMISSIONER: Mr Simone?

4

5 MR SIMONE: I don't have any questions.

6

7 THE COMMISSIONER: Okay.

8

9 Q. Ms Sexton, I've got a couple of questions for you. I
10 was wondering if you could tell me what your thoughts are
11 about whether the council itself understands that the audit
12 committee is an integral part of its good governance
13 arrangements? Do you think they understand the importance
14 of the audit committee and good governance?

15 A. I think they do understand, yes; I think it would be
16 unfair of me to say they didn't understand it, yes, I think
17 they appreciated it. The committee itself was obviously an
18 advisory committee only and had no executive powers and
19 certainly no operational responsibility, so I think they
20 did appreciate the fact that the audit committee was there,
21 the audit committee had limited - in my time on it - has
22 had limited interaction with the councillors themselves, so
23 there wasn't an active line of communication. The Mayor
24 certainly sat in on some of the meetings, but yes, yeah, I
25 think they appreciated it but probably not to the extent
26 that it perhaps could have been utilised.

27

28 Q. Have they ever asked the audit committee to look at
29 issues for them that you're aware of?

30 A. Not that I'm aware of.

31

32 Q. In respect of implementing your recommendations, what
33 sort of percentage of implementing your recommendations do
34 you think they've done since you've been Chair of the audit
35 committee? Half, quarter, none?

36 A. I think it would be at the lower end of the scale, I
37 would need to go back and look in detail, but I think
38 there's probably not a lot that were implemented. Having
39 said that, some of the recommendations that we did make
40 were operational, so would have been in the purview of the
41 council management. And the audit committee, we did
42 introduce an action tracking register that we could track
43 how things were implemented along the way, and that was
44 implemented I think in late 2019. But in terms of the
45 council, in answer to your question, it was probably fairly
46 low the amount that were.

47

1 Q. There's a range of things that the audit committee
2 will provide advice on. In terms of things like compliance
3 and requirements of things like internal controls, are
4 those the sorts of things your audit committee has been
5 providing advice on since you've been there?

6 A. We did, we did, yes. The audit committee has an
7 annual work plan that we try to work to. We didn't always
8 work to it, and that comes back to the resourcing issues
9 that the council had in terms of being able to address
10 those items, so we did look at the extent that it was
11 possible with the information that was provided to us and,
12 you know, the challenges that we had in really getting
13 progress made given the skills and the expertise that the
14 council had on hand.

15
16 Q. I guess what I'm trying to get at is, I'm concerned
17 that, if the audit committee's got responsibility for
18 things like risk oversight, financial reporting, internal
19 controls oversight, compliance, oversight of the
20 internal/external audit functions, and the relationship
21 with the council is one of seeing them as not necessarily
22 integral to good governance and not necessarily adopting
23 recommendations but rather noting them, I guess that makes
24 me concerned about going forward where the audit committee
25 could play a key role.

26 A. Yeah, I think that's definitely been recognised along
27 the way, and in fact in the last meeting we had which was
28 only last month with the two new members that we have, I
29 feel like we're sitting in a good framework now for really
30 improving that and for being and for getting - again, I
31 think having the resources within the council itself, but
32 also setting it up so that that will be more active now
33 than it has been.

34
35 Q. Does the audit committee ever invest in itself in
36 terms of training? Like, you've said earlier that you've
37 not had experience necessarily with New South Wales
38 councils and there's a lot of information available in the
39 Office of Local Government website around audit committees
40 and their responsibilities in councils, and audit
41 committees, has there ever been any investment in training
42 for the audit committee since you've been there?

43 A. No, there hasn't been. I think it was on probably the
44 committee's individual responsibility to familiarise
45 themselves with it, and I'm sure the other members did it
46 as much as I did to say that we all did do it, but it was
47 probably on our own backs to do that.

1
2 Q. So, do you think the others are aware that there's all
3 that information available, as well as the fact that the
4 Commonwealth Government's finance department has available
5 guides for entities on having an audit committee and what
6 its responsibilities are?

7 A. I can't speak for them, but I'm sure they do given
8 that - well, Chris and the - Chris Gallagher and the two
9 new members, are very long-term local government people, so
10 the wealth of experience that we have there.

11
12 THE COMMISSIONER: Okay, I don't have any more questions,
13 Ms Sexton, but I think it would be a good idea for the
14 audit committee to play a much more proactive role and
15 familiarise yourselves with all those guidelines I talked
16 about. There's a list of issues that I talked about which
17 I haven't seen widely discussed in either audit committee
18 meetings or council meeting minutes; they're all described
19 in great detail in those guides.

20
21 So, that's probably all for today. Is Ms Sexton
22 dismissed from her summons?

23
24 MR BOLSTER: Yes, if Ms Sexton can be excused from her
25 summons and we again thank her for her cooperation.

26
27 THE WITNESS: Okay, thank you.

28
29 THE COMMISSIONER: Thanks. All right, I call recess for
30 the end of the day. We'll start again tomorrow morning at
31 10am.

32
33 MR BOLSTER: 10 o'clock, thank you.

34
35 THE COMMISSIONER: Thanks everyone.

36
37 **AT 3.12PM THE PUBLIC INQUIRY WAS ADJOURNED TO**
38 **THURSDAY, 10 JUNE 2021 AT 10.00AM**
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			3	7
\$1.96 ^[1] - 394:12 \$100,000 ^[1] - 416:38 \$11 ^[3] - 421:2, 442:30, 442:32 \$11,000 ^[1] - 438:5 \$120,000 ^[1] - 427:12 \$123,000 ^[1] - 424:14 \$138,000 ^[1] - 387:33 \$1m ^[1] - 389:15 \$20 ^[1] - 397:16 \$200,000 ^[1] - 438:19 \$251,000 ^[1] - 435:15 \$380,000 ^[1] - 394:11 \$40 ^[1] - 423:27 \$400,000 ^[3] - 401:34, 424:18, 424:21 \$41,000 ^[3] - 440:4, 440:34, 440:38 \$43 ^[4] - 421:5, 442:41, 442:46, 443:12 \$5.35 ^[1] - 379:23 \$50,000 ^[1] - 376:35 \$500,000 ^[5] - 392:22, 394:6, 401:11, 401:34, 416:39 \$500.000 ^[1] - 389:15 \$533,000 ^[1] - 400:3 \$600,000 ^[1] - 438:20 \$65,000 ^[1] - 435:14 \$868,000 ^[1] - 410:33			3 ^[4] - 369:14, 381:18, 384:45, 399:3 3% ^[1] - 389:14 3(a) ^[2] - 409:44, 410:32 3(d) ^[1] - 410:1 3.12PM ^[1] - 464:37 3.7 ^[1] - 383:33 30 ^[9] - 386:34, 395:5, 398:10, 410:34, 421:46, 422:25, 429:13, 441:1, 456:3	7 ^[4] - 381:1, 383:34, 439:6, 453:36 7.1 ^[1] - 383:36 70 ^[1] - 419:12 78 ^[1] - 416:36
			4	8
			4 ^[6] - 382:14, 392:21, 399:3, 411:14, 428:41, 436:30 4.1 ^[2] - 434:40, 435:37 4.2 ^[4] - 378:43, 386:35, 428:35, 429:6 4.3 ^[1] - 436:37 4.4 ^[1] - 439:44 4.5 ^[1] - 429:20 40 ^[2] - 373:9, 418:33 4pm ^[1] - 370:36	8 ^[14] - 371:6, 371:8, 383:36, 388:15, 404:44, 405:8, 432:33, 432:35, 432:37, 437:30, 437:44, 438:2, 440:26, 453:36
				9
'Fully' ^[1] - 388:31 'how' ^[1] - 437:2				9 ^[5] - 369:33, 371:15, 371:17, 383:15, 383:46 9.06am ^[1] - 369:33 9.10am ^[1] - 371:32 9.4 ^[1] - 413:28
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1	2			
1 ^[9] - 369:14, 385:8, 392:22, 399:3, 424:34, 428:42, 434:39, 438:3, 446:38 1.2 ^[2] - 429:9, 429:21 1.3 ^[3] - 440:7, 440:33, 440:37 1.5 ^[1] - 428:42 1.9 ^[4] - 394:13, 440:6, 440:32, 440:37	2 ^[5] - 399:3, 414:16, 428:43, 445:9, 452:10 2% ^[1] - 437:17 2.15pm ^[1] - 445:27 20 ^[6] - 374:41, 397:21, 413:27,		5 ^[8] - 382:14, 383:15, 383:47, 385:43, 390:30, 413:43, 428:41, 436:31 5.13 ^[1] - 388:25 5.2 ^[2] - 399:33, 429:20 5.3 ^[1] - 414:16 5.4 ^[1] - 449:12 5.5 ^[2] - 384:44, 428:37 50 ^[2] - 373:9, 395:5 50% ^[3] - 385:9, 416:37, 417:5	

<p>455:45, 460:9, 460:27, 463:9</p> <p>absolutely [4] - 387:28, 412:17, 412:23, 416:14</p> <p>accept [5] - 425:27, 427:3, 427:10, 444:35, 454:22</p> <p>acceptable [1] - 388:42</p> <p>acceptance [1] - 443:25</p> <p>access [2] - 370:28, 460:20</p> <p>accessed [1] - 388:6</p> <p>accident [1] - 452:41</p> <p>accord [2] - 441:25, 452:13</p> <p>accordance [1] - 399:11</p> <p>according [1] - 455:19</p> <p>account [3] - 376:34, 376:40, 447:23</p> <p>accountability [1] - 450:10</p> <p>accounting [9] - 372:27, 376:3, 381:42, 392:42, 398:8, 421:44, 422:31, 427:30, 427:47</p> <p>accounts [6] - 376:29, 376:32, 386:33, 405:44, 410:41, 456:29</p> <p>accuracy [1] - 376:38</p> <p>accurate [5] - 379:18, 379:36, 381:18, 396:6, 405:22</p> <p>accurately [1] - 440:20</p> <p>achieve [4] - 375:19, 380:9, 398:46, 414:7</p> <p>achieved [3] - 396:15, 413:18, 416:19</p> <p>achieving [1] - 388:36</p> <p>acknowledge [1] - 370:7</p> <p>acknowledged [5] - 403:21, 403:40, 403:41, 403:42, 404:7</p> <p>acknowledging [1] - 370:5</p> <p>Act [5] - 419:44, 419:45, 423:8, 430:28, 431:34</p> <p>action [5] - 407:7, 422:30, 422:34, 458:4, 462:42</p>	<p>actions [12] - 382:4, 386:38, 398:19, 398:39, 399:10, 399:14, 405:46, 410:46, 411:9, 413:41, 421:47</p> <p>active [7] - 392:12, 395:46, 419:13, 419:17, 426:19, 462:23, 463:32</p> <p>actively [2] - 451:2, 457:8</p> <p>activities [4] - 396:19, 405:34, 405:37, 423:5</p> <p>actual [15] - 408:43, 410:28, 419:27, 420:4, 422:36, 424:19, 427:45, 428:45, 435:13, 435:14, 439:45, 440:14, 440:17, 443:24, 443:31</p> <p>actuals [2] - 410:13, 435:1</p> <p>ad [1] - 385:22</p> <p>Adams [6] - 402:29, 431:3, 431:8, 431:23, 431:36, 431:40</p> <p>added [1] - 452:15</p> <p>adding [1] - 384:46</p> <p>addition [1] - 425:34</p> <p>additional [10] - 381:19, 393:42, 395:20, 411:35, 417:7, 417:17, 420:34, 428:4, 434:12, 450:2</p> <p>address [3] - 378:47, 452:32, 463:9</p> <p>addressed [2] - 420:21, 455:19</p> <p>addresses [1] - 414:7</p> <p>adequacy [1] - 401:45</p> <p>adequate [3] - 414:46, 427:22, 427:23</p> <p>adequately [1] - 411:20</p> <p>adhered [1] - 438:22</p> <p>adjoining [2] - 418:41, 418:43</p> <p>adjourn [2] - 370:40, 417:38</p> <p>ADJOURNED [1] - 464:37</p> <p>ADJOURNMENT [2] - 417:43, 445:13</p> <p>adjustment [1] - 408:8</p> <p>Administration [8] -</p>	<p>378:22, 378:38, 379:8, 446:40, 447:8, 448:25, 458:27, 461:8</p> <p>administration [2] - 447:17, 449:27</p> <p>administrator [3] - 396:17, 451:12, 461:40</p> <p>Administrator [1] - 446:14</p> <p>administrator's [1] - 375:28</p> <p>administrators [1] - 445:45</p> <p>adopt [5] - 389:24, 395:36, 407:21, 407:22, 461:13</p> <p>adopted [25] - 381:10, 382:37, 383:9, 383:13, 383:41, 388:30, 394:1, 394:4, 395:34, 399:45, 403:38, 404:46, 405:16, 407:12, 407:15, 413:36, 413:41, 414:31, 426:25, 426:26, 437:15, 437:28, 437:40, 438:4, 457:42</p> <p>adopting [5] - 400:1, 406:24, 407:37, 424:19, 463:22</p> <p>adult [1] - 373:5</p> <p>advance [6] - 380:18, 395:30, 405:45, 406:1, 417:25</p> <p>advertisement [1] - 419:5</p> <p>advice [6] - 390:20, 393:29, 422:24, 425:7, 463:2, 463:5</p> <p>advised [7] - 389:5, 413:40, 435:40, 436:9, 436:13, 436:20, 439:38</p> <p>advising [2] - 388:30, 439:5</p> <p>advisory [1] - 462:18</p> <p>AEST [1] - 369:33</p> <p>affected [2] - 376:15, 401:5</p> <p>affirmed [6] - 371:22, 371:32, 417:46, 418:1, 445:25, 445:27</p> <p>afford [4] - 423:35, 423:37, 424:30, 425:16</p>	<p>agencies [1] - 393:24</p> <p>agenda [7] - 403:14, 434:30, 434:40, 436:37, 439:43, 452:23, 455:46</p> <p>agent [2] - 411:45, 411:46</p> <p>aghost [1] - 411:1</p> <p>agitated [2] - 461:19, 461:22</p> <p>ago [4] - 381:4, 391:1, 419:12, 421:3</p> <p>agree [3] - 395:35, 401:30, 440:9</p> <p>agreed [5] - 400:43, 407:4, 411:26, 417:2, 443:45</p> <p>agreeing [1] - 395:43</p> <p>agreement [9] - 387:47, 388:2, 392:45, 392:47, 393:37, 394:11, 394:47, 398:37, 411:25</p> <p>ahead [3] - 421:37, 453:44</p> <p>aim [1] - 390:12</p> <p>air [1] - 459:44</p> <p>Air [1] - 423:25</p> <p>Airport [2] - 389:8, 453:19</p> <p>airport [30] - 372:35, 382:17, 383:5, 387:21, 397:31, 401:17, 401:32, 412:32, 420:46, 421:5, 421:10, 422:45, 422:46, 423:19, 423:20, 423:26, 442:14, 442:21, 442:28, 442:37, 443:17, 444:13, 444:18, 453:33, 454:23, 459:44, 460:3, 460:8, 460:16</p> <p>albeit [1] - 394:27</p> <p>Albert [1] - 369:14</p> <p>align [1] - 440:21</p> <p>alignment [1] - 455:34</p> <p>allocating [1] - 450:41</p> <p>allow [4] - 396:19, 396:27, 415:34, 420:14</p> <p>allowed [1] - 429:7</p> <p>almost [2] - 399:6, 402:13</p> <p>alternate [2] - 379:20, 388:39</p> <p>alternative [2] -</p>	<p>388:41, 460:7</p> <p>ambitious [1] - 413:3</p> <p>amended [1] - 405:5</p> <p>amendment [3] - 405:3, 414:12, 414:31</p> <p>amount [12] - 393:38, 401:45, 408:31, 408:45, 416:24, 416:43, 417:6, 423:21, 436:44, 448:11, 461:35, 462:46</p> <p>amounts [5] - 384:18, 384:23, 423:35, 436:43, 438:22</p> <p>analyse [1] - 453:10</p> <p>analysed [1] - 458:44</p> <p>analysis [3] - 381:17, 453:23, 458:29</p> <p>ancillary [1] - 460:22</p> <p>Andrew [3] - 457:14, 460:34, 460:44</p> <p>ANI [4] - 392:39, 392:41, 396:21, 413:10</p> <p>announced [1] - 446:17</p> <p>annual [4] - 376:25, 427:1, 455:19, 463:7</p> <p>answer [16] - 396:41, 426:16, 426:33, 444:43, 448:11, 448:13, 448:19, 448:44, 449:40, 450:29, 451:46, 458:33, 458:41, 459:26, 460:27, 462:45</p> <p>answered [2] - 430:43, 442:1</p> <p>answering [1] - 445:2</p> <p>answers [1] - 442:5</p> <p>anticipated [1] - 379:23</p> <p>anticipates [1] - 453:33</p> <p>anyway [4] - 424:15, 429:8, 442:11, 442:43</p> <p>apart [3] - 419:15, 419:38, 451:7</p> <p>apologies [1] - 445:19</p> <p>apologise [2] - 388:18, 406:1</p> <p>apparent [4] - 397:8, 398:24, 403:6, 461:5</p> <p>appear [4] - 371:1, 374:25, 419:25, 419:26</p>
---	--	--	--	---

<p>appeared [3] - 394:33, 419:34</p> <p>application [1] - 407:43</p> <p>applied [4] - 372:3, 400:27, 418:47, 419:5</p> <p>apply [1] - 420:40</p> <p>applying [2] - 372:8, 419:9</p> <p>appointed [11] - 370:13, 379:45, 391:38, 392:8, 396:17, 418:18, 419:6, 425:25, 433:2, 446:24, 451:12</p> <p>appointment [6] - 372:39, 445:45, 446:25, 447:22, 460:28, 461:39</p> <p>appreciate [4] - 391:5, 417:26, 450:20, 462:20</p> <p>appreciated [2] - 462:17, 462:25</p> <p>appreciation [1] - 396:47</p> <p>approach [5] - 379:4, 452:43, 454:38, 460:32, 460:43</p> <p>appropriate [5] - 385:21, 389:36, 394:39, 455:4, 460:19</p> <p>appropriately [2] - 380:12, 401:26</p> <p>approval [1] - 392:24</p> <p>approved [10] - 374:22, 380:23, 380:25, 381:11, 382:41, 382:43, 386:23, 387:12, 398:38, 446:14</p> <p>April [2] - 385:44, 405:45</p> <p>area [4] - 380:22, 418:34, 447:6, 447:10</p> <p>areas [10] - 379:14, 382:16, 384:16, 384:17, 386:16, 387:21, 450:15, 451:25, 451:27, 451:28</p> <p>argument [1] - 408:3</p> <p>arise [1] - 454:7</p> <p>arms [1] - 424:31</p> <p>arrangement [2] - 389:6, 454:9</p>	<p>arrangements [6] - 373:23, 419:36, 446:37, 446:46, 457:30, 462:13</p> <p>arrived [10] - 373:24, 373:25, 373:42, 373:43, 373:44, 374:2, 374:31, 400:17, 419:21, 454:36</p> <p>articulate [1] - 394:27</p> <p>ascertaining [1] - 453:28</p> <p>aside [6] - 384:35, 393:39, 402:13, 405:32, 447:16, 459:43</p> <p>aspect [1] - 384:38</p> <p>aspirational [1] - 461:32</p> <p>assembly [2] - 375:32, 385:34</p> <p>Assembly [1] - 387:29</p> <p>assessed [1] - 458:22</p> <p>assessment [3] - 453:43, 454:8, 454:14</p> <p>asset [23] - 374:36, 375:37, 378:2, 378:5, 380:18, 380:26, 380:34, 380:35, 393:5, 402:2, 402:6, 402:10, 402:11, 416:31, 447:31, 448:33, 448:37, 448:40, 448:46, 458:19, 459:45, 460:1, 460:12</p> <p>assets [24] - 375:33, 375:37, 376:2, 379:9, 379:13, 380:8, 380:32, 382:19, 390:33, 392:43, 401:16, 401:46, 402:6, 402:11, 415:4, 415:43, 415:44, 416:34, 423:11, 447:25, 447:30, 447:31, 458:9, 458:47</p> <p>assist [6] - 371:2, 372:14, 382:25, 384:22, 394:38, 428:7</p> <p>assistance [15] - 381:25, 382:18, 384:46, 390:34, 390:35, 398:44,</p>	<p>398:46, 409:3, 417:4, 435:41, 435:47, 436:21, 436:26, 451:5, 451:8</p> <p>assistant [2] - 437:23, 446:44</p> <p>Assistant [1] - 370:15</p> <p>assisted [1] - 459:34</p> <p>Assisting [1] - 369:25</p> <p>assisting [1] - 451:3</p> <p>associated [2] - 413:45, 453:10</p> <p>assume [5] - 374:29, 383:23, 444:19, 453:32</p> <p>assumed [1] - 379:14</p> <p>assuming [4] - 376:26, 384:8, 384:11, 458:24</p> <p>assumption [4] - 372:28, 383:44, 437:22, 437:26</p> <p>assumptions [10] - 383:12, 384:1, 388:35, 388:36, 409:16, 409:28, 409:29, 410:4, 410:7, 410:26</p> <p>AT [2] - 464:37, 464:38</p> <p>attached [4] - 453:13, 453:23, 453:45, 453:47</p> <p>attempt [2] - 414:37, 445:36</p> <p>attempting [1] - 443:40</p> <p>attend [7] - 371:3, 402:21, 402:24, 421:32, 432:6, 432:10, 432:13</p> <p>attendance [4] - 402:26, 425:36, 426:7, 434:6</p> <p>attended [8] - 372:36, 375:2, 385:43, 425:4, 426:18, 431:39, 434:6, 434:7</p> <p>attention [4] - 382:15, 422:30, 429:39, 429:42</p> <p>attract [2] - 411:38, 427:39</p> <p>attracted [1] - 446:25</p> <p>Audit [7] - 391:34, 404:43, 405:7, 413:28, 413:34, 414:17, 436:7</p> <p>audit [132] - 370:24, 379:39, 380:40,</p>	<p>381:36, 381:41, 388:15, 389:32, 389:34, 392:10, 394:20, 394:25, 394:29, 395:13, 398:7, 399:12, 399:31, 400:12, 400:30, 400:32, 400:34, 400:35, 402:19, 402:22, 404:22, 405:1, 405:9, 405:15, 405:21, 405:40, 406:9, 406:13, 406:28, 406:38, 407:30, 407:31, 409:10, 411:15, 413:31, 414:8, 418:18, 418:30, 418:37, 418:39, 418:40, 418:44, 419:1, 419:10, 419:15, 419:20, 420:18, 421:15, 421:38, 421:41, 421:43, 423:33, 424:7, 424:43, 425:18, 425:21, 425:24, 425:36, 425:46, 426:5, 426:7, 428:2, 428:35, 430:1, 430:30, 431:4, 431:7, 433:13, 433:36, 433:39, 435:28, 438:2, 439:15, 439:35, 441:20, 442:18, 443:15, 443:19, 443:22, 443:28, 443:34, 444:12, 444:15, 444:39, 445:41, 447:36, 449:5, 449:36, 450:36, 451:9, 451:22, 452:7, 452:23, 454:17, 454:41, 455:9, 455:43, 456:7, 456:23, 456:37, 456:46, 457:19, 457:20, 457:23, 457:46, 461:9, 461:18, 461:30, 461:42, 462:11, 462:14, 462:20, 462:21, 462:28, 462:34, 462:41, 463:1, 463:4, 463:6, 463:17, 463:20, 463:24, 463:35,</p>	<p>463:39, 463:40, 463:42, 464:5, 464:14, 464:17</p> <p>audited [2] - 376:28, 386:33</p> <p>August [16] - 394:3, 399:30, 424:8, 432:33, 432:35, 432:37, 433:42, 435:9, 437:16, 437:30, 437:44, 438:2, 439:6, 440:26, 441:19, 446:24</p> <p>Australia [3] - 377:44, 423:37, 459:18</p> <p>Australians [1] - 395:10</p> <p>authority [1] - 378:25</p> <p>availability [1] - 458:21</p> <p>available [14] - 375:23, 376:18, 376:22, 384:13, 397:22, 397:23, 397:24, 397:26, 397:35, 453:39, 455:27, 463:38, 464:3, 464:4</p> <p>award [1] - 377:14</p> <p>aware [20] - 373:37, 376:7, 376:9, 376:10, 377:10, 381:23, 386:33, 415:47, 429:42, 429:47, 430:1, 432:26, 442:27, 442:45, 443:10, 454:46, 461:4, 462:29, 462:30, 464:2</p>
B				
<p>back-pay [1] - 387:38</p> <p>background [8] - 391:44, 418:30, 427:30, 433:29, 446:33, 446:36, 447:3, 457:17</p> <p>background" [1] - 437:38</p> <p>backs [1] - 463:47</p> <p>bad [1] - 374:18</p> <p>balance [5] - 379:16, 382:26, 401:11, 429:13, 454:6</p> <p>balanced [4] - 386:6, 386:20, 386:25, 437:39</p>				

balancing [2] - 390:23, 390:38 bank [4] - 376:29, 376:31, 376:33, 376:40 bargaining [3] - 387:37, 388:1, 388:2 barometers [1] - 443:21 barrow [1] - 429:11 base [11] - 381:17, 384:2, 385:22, 390:21, 390:22, 393:5, 397:28, 408:5, 417:18, 460:11, 461:35 based [14] - 370:28, 380:12, 383:13, 385:22, 389:16, 390:15, 391:47, 407:5, 408:10, 414:19, 437:47, 449:21, 449:26, 456:13 basic [2] - 376:1, 383:1 basis [6] - 371:19, 392:14, 414:20, 434:32, 434:38, 437:24 bear [1] - 460:24 bearing [7] - 379:32, 385:6, 389:42, 423:7, 423:18, 425:21, 452:43 became [4] - 420:12, 442:45, 461:4, 461:5 becoming [1] - 395:20 beforehand [3] - 374:20, 404:18, 447:37 Bega [1] - 378:27 begin [3] - 370:5, 370:33, 418:14 beginning [6] - 370:18, 372:2, 429:28, 442:13, 449:3, 459:20 begins [1] - 441:12 behalf [1] - 377:27 behind [2] - 376:11, 400:31 belief [1] - 433:2 bell [1] - 377:8 belong [1] - 450:13 below [2] - 412:4, 427:38 benchmark [9] - 406:32, 406:34, 407:5, 408:35,	408:36, 408:40, 409:11, 409:35, 411:46 benchmarking [1] - 409:5 benchmarks [2] - 406:33, 407:23 benefit [1] - 442:2 benefits [1] - 388:11 best [8] - 377:36, 380:13, 380:15, 393:1, 394:33, 394:35, 417:10, 433:31 better [5] - 373:26, 385:38, 387:1, 397:37, 435:5 between [23] - 373:18, 383:36, 384:24, 385:16, 385:25, 387:47, 397:27, 398:30, 410:47, 424:42, 424:46, 428:26, 428:43, 429:10, 435:1, 439:32, 440:9, 443:30, 450:34, 453:35, 454:1, 457:33, 459:14 beyond [1] - 393:5 big [9] - 377:17, 377:43, 378:2, 384:39, 384:41, 384:42, 422:39, 440:9 bigger [1] - 390:38 biggest [2] - 390:32, 422:35 bit [36] - 374:9, 376:9, 377:10, 377:11, 377:47, 380:45, 386:22, 387:4, 387:6, 387:15, 387:27, 387:41, 388:10, 393:36, 397:37, 412:41, 415:30, 419:14, 419:45, 421:10, 424:24, 427:41, 427:46, 430:38, 432:35, 433:38, 435:4, 435:5, 445:4, 449:8, 449:9, 449:10, 449:46, 456:43 blank [1] - 404:33 blanket [1] - 390:5 board [1] - 372:35 body [4] - 407:41, 419:29, 419:40,	457:34 bolster [4] - 370:45, 370:46, 408:15, 445:15 Bolster [1] - 369:27 BOLSTER [19] - 371:1, 371:34, 371:36, 390:41, 391:11, 391:18, 391:23, 391:25, 408:17, 409:41, 415:20, 417:23, 417:37, 445:18, 445:29, 445:31, 461:46, 464:24, 464:33 bond [3] - 401:17, 401:33, 412:32 bono [1] - 392:14 Boral [2] - 453:33, 456:15 borders [1] - 456:34 born [1] - 446:27 borne [2] - 422:31, 453:37 bottom [2] - 434:43, 434:44 box [1] - 381:34 brain [3] - 392:12, 419:13, 419:17 bread [1] - 401:35 break [16] - 370:36, 382:5, 393:33, 398:20, 398:33, 399:15, 399:17, 422:2, 423:18, 423:20, 423:31, 424:1, 430:4, 436:34, 436:46, 445:8 break-even [7] - 382:5, 393:33, 398:20, 398:33, 399:15, 399:17, 422:2 breakdown [1] - 434:14 breaking [2] - 430:10, 437:1 bridge [1] - 424:46 brief [2] - 447:3, 447:35 briefed [6] - 376:5, 421:36, 447:24, 447:46, 448:23, 448:34 briefing [9] - 375:36, 385:4, 388:14, 388:24, 421:20, 443:31, 447:29,	447:34, 448:39 briefings [1] - 375:11 briefly [4] - 370:33, 370:41, 387:43, 454:29 bring [18] - 380:38, 380:39, 382:4, 390:17, 393:32, 398:19, 399:14, 401:27, 422:1, 422:15, 422:29, 432:30, 434:30, 434:31, 434:43, 449:4, 449:21, 451:13 bringing [2] - 398:32, 422:16 broad [1] - 456:39 broader [2] - 393:15, 459:8 broadly [1] - 409:15 broke [1] - 427:36 Broken [1] - 378:26 brought [3] - 429:38, 429:41, 461:27 Bruce [10] - 372:34, 372:35, 375:2, 377:43, 380:31, 386:46, 425:39, 426:10, 426:40, 439:17 budget [115] - 374:21, 374:29, 374:46, 376:16, 378:42, 380:44, 381:9, 381:11, 381:12, 381:22, 382:2, 382:4, 382:11, 382:26, 383:1, 384:2, 384:31, 385:25, 386:6, 386:20, 386:25, 386:35, 386:39, 387:7, 387:28, 387:46, 389:37, 390:2, 390:23, 390:39, 392:19, 392:20, 392:47, 393:32, 393:36, 394:6, 394:12, 397:18, 398:10, 398:12, 398:19, 398:26, 398:32, 398:36, 399:14, 401:6, 403:13, 403:14, 405:47, 410:6, 410:11, 412:11, 412:21, 412:25, 412:26, 412:31, 412:33,	419:38, 420:4, 420:7, 420:10, 421:46, 422:1, 422:23, 422:28, 424:14, 424:15, 424:19, 424:27, 426:24, 426:26, 427:1, 427:12, 427:18, 428:20, 428:21, 428:26, 428:28, 428:34, 428:44, 428:46, 429:1, 429:14, 429:30, 430:10, 430:13, 435:1, 435:14, 437:15, 437:27, 437:35, 437:38, 437:39, 437:40, 438:1, 438:2, 438:4, 438:9, 438:17, 438:20, 438:22, 438:29, 438:32, 438:36, 439:41, 439:45, 440:6, 440:7, 440:18, 440:23, 440:31, 455:29, 455:30, 456:3 budget's [1] - 435:9 budgeted [5] - 383:34, 385:8, 424:12, 427:7, 429:6 budgeting [3] - 429:22, 438:19, 441:4 budgets [6] - 397:12, 398:27, 412:18, 426:16, 440:10, 448:16 budging [1] - 436:33 Buffett [24] - 395:43, 395:45, 400:5, 400:16, 400:22, 400:30, 402:21, 406:37, 410:43, 410:44, 410:45, 411:2, 411:8, 411:11, 424:43, 425:2, 425:10, 425:34, 431:47, 432:1, 441:14, 441:30, 454:17, 454:20 Buffett's [1] - 400:13 build [1] - 416:30 building [1] - 375:29 Building [1] - 369:13 builds [1] - 437:21 bums [1] - 373:32 bunch [1] - 386:4
---	--	--	--	--

<p>bundle [6] - 371:11, 371:14, 372:35, 374:32, 374:35, 451:45</p> <p>BUNDLE [1] - 371:17</p> <p>Business [1] - 413:43</p> <p>business [31] - 373:19, 374:42, 376:6, 399:40, 399:47, 413:46, 414:20, 414:23, 414:47, 415:34, 415:35, 422:37, 423:2, 423:16, 423:28, 423:39, 426:13, 429:29, 429:33, 434:13, 434:41, 434:44, 436:45, 437:3, 437:7, 442:14, 451:32, 451:34, 451:39, 458:9</p> <p>businesses [14] - 393:3, 394:28, 396:26, 396:29, 396:32, 412:39, 412:40, 412:45, 414:39, 415:10, 415:13, 415:42, 416:8</p> <p>butter [1] - 401:35</p> <p>BY [5] - 371:34, 391:23, 418:3, 444:10, 445:29</p>	<p>376:22, 393:8, 397:13, 397:14, 397:19, 397:23, 397:24, 397:26, 397:27, 397:28, 397:34, 397:38, 401:20, 401:23, 443:16, 443:22, 453:38, 455:41, 455:42, 456:14, 456:17, 456:30, 456:41</p> <p>cast [1] - 459:1</p> <p>casual [1] - 377:34</p> <p>catch [1] - 439:20</p> <p>caused [1] - 407:12</p> <p>caveated [1] - 416:11</p> <p>Cayman [1] - 433:9</p> <p>centrally [1] - 450:7</p> <p>centre [2] - 379:31, 381:28</p> <p>centres [2] - 373:29, 377:23</p> <p>certain [5] - 373:12, 379:32, 394:39, 410:25, 426:38</p> <p>certainly [104] - 372:28, 373:26, 373:34, 374:21, 374:26, 375:21, 375:31, 375:40, 376:11, 376:23, 376:27, 376:31, 376:32, 377:11, 377:12, 377:17, 377:37, 377:41, 378:11, 378:13, 378:14, 379:6, 379:11, 379:26, 380:4, 380:6, 380:11, 380:25, 380:30, 380:33, 380:34, 381:14, 381:21, 381:22, 381:30, 382:27, 384:15, 384:21, 384:39, 385:17, 385:23, 385:33, 386:4, 386:41, 386:47, 387:1, 387:10, 387:20, 387:25, 387:32, 387:36, 389:30, 389:37, 389:47, 390:29, 397:29, 397:38, 402:5, 403:31, 404:3, 404:17, 406:45, 408:41, 409:13, 409:14, 411:8,</p>	<p>411:25, 412:43, 416:2, 416:3, 416:25, 418:7, 419:34, 420:40, 420:43, 421:32, 422:29, 423:18, 424:12, 427:38, 430:32, 431:8, 431:26, 432:1, 432:12, 433:6, 433:11, 433:18, 440:11, 443:32, 444:38, 447:37, 448:12, 448:16, 452:45, 453:26, 454:30, 457:23, 458:23, 461:20, 461:27, 462:19, 462:24</p> <p>certainty [1] - 448:12</p> <p>cetera [4] - 375:38, 401:37, 412:25, 455:11</p> <p>CFO [6] - 426:23, 427:42, 428:4, 428:17, 434:18, 439:6</p> <p>CFOs [3] - 394:18, 412:14, 427:44</p> <p>Chair [20] - 392:9, 393:28, 395:13, 395:17, 401:47, 406:10, 407:8, 407:13, 407:14, 435:38, 436:9, 436:13, 436:20, 439:4, 441:47, 445:40, 455:8, 457:46, 458:8, 462:34</p> <p>chair [1] - 432:41</p> <p>chairing [2] - 433:44, 433:47</p> <p>chairman [1] - 419:3</p> <p>challenge [2] - 378:4, 378:46</p> <p>challenges [10] - 392:2, 392:4, 392:19, 393:11, 413:14, 455:3, 459:17, 459:23, 459:24, 463:12</p> <p>challenging [3] - 392:31, 394:35, 412:46</p> <p>chance [2] - 398:38, 446:32</p> <p>chances [1] - 423:12</p> <p>change [8] - 400:23, 401:6, 401:12,</p>	<p>420:3, 425:13, 426:27, 436:1, 436:27</p> <p>changed [3] - 431:43, 433:35, 460:26</p> <p>changeover [1] - 373:28</p> <p>changes [8] - 381:14, 381:21, 381:22, 385:34, 387:14, 388:2, 401:8, 451:19</p> <p>changing [1] - 455:7</p> <p>channelled [1] - 401:35</p> <p>chaos [1] - 373:27</p> <p>chaotic [3] - 373:39, 376:40, 386:19</p> <p>charge [5] - 373:36, 374:1, 378:27, 385:18, 385:24</p> <p>charged [1] - 408:37</p> <p>charges [38] - 380:7, 381:30, 382:16, 382:20, 382:24, 384:40, 384:45, 385:21, 387:23, 388:40, 392:24, 393:13, 393:44, 396:37, 397:46, 399:21, 399:24, 399:25, 400:24, 400:27, 400:28, 401:38, 401:39, 403:33, 403:43, 409:36, 415:40, 416:17, 416:33, 417:1, 417:10, 417:14, 424:16, 426:12, 431:37, 436:45, 437:18, 437:23</p> <p>charging [1] - 373:36</p> <p>charter [1] - 379:40</p> <p>check [3] - 430:31, 455:38, 458:6</p> <p>chief [8] - 372:19, 372:23, 372:46, 412:20, 412:22, 427:31, 439:17, 440:46</p> <p>child [1] - 372:42</p> <p>choices [1] - 460:5</p> <p>choose [1] - 395:35</p> <p>choosing [1] - 403:32</p> <p>chose [3] - 407:20, 424:20, 460:13</p> <p>Chris [12] - 395:42, 400:15, 400:21, 410:45, 410:47, 444:12, 444:45,</p>	<p>447:36, 461:27, 464:8</p> <p>Christmas [1] - 409:6</p> <p>CHRISTOPHER [1] - 418:1</p> <p>Christopher [1] - 418:16</p> <p>circumstance [1] - 398:38</p> <p>circumstances [4] - 394:35, 412:8, 427:29, 456:21</p> <p>City [1] - 418:43</p> <p>Civica [15] - 377:8, 377:9, 377:10, 377:33, 377:39, 377:41, 378:9, 378:25, 378:27, 392:30, 413:1, 413:9, 413:18</p> <p>clarification [1] - 375:23</p> <p>clarify [2] - 386:47, 391:32</p> <p>clarity [2] - 379:5, 416:5</p> <p>class [1] - 416:30</p> <p>clear [7] - 370:26, 386:6, 416:7, 420:12, 454:33, 456:15</p> <p>clearly [6] - 370:42, 377:19, 385:24, 386:9, 387:30, 390:34</p> <p>climatic [1] - 423:22</p> <p>close [4] - 373:10, 374:30, 385:18, 447:6</p> <p>closely [2] - 386:28, 398:41</p> <p>closer [3] - 382:26, 399:15, 428:42</p> <p>closest [1] - 454:16</p> <p>closing [1] - 456:34</p> <p>clout [1] - 425:24</p> <p>code [1] - 419:16</p> <p>collected [1] - 458:14</p> <p>collecting [1] - 385:30</p> <p>combination [2] - 459:6, 459:9</p> <p>combine [1] - 457:41</p> <p>combined [1] - 449:25</p> <p>comfortable [1] - 377:45</p> <p>coming [7] - 385:26, 390:15, 390:26, 411:33, 421:8, 430:19, 437:16</p> <p>commence [3] -</p>
C				
<p>cannot [2] - 398:26, 401:41</p> <p>cap [1] - 392:21</p> <p>capability [1] - 392:26</p> <p>capable [1] - 396:30</p> <p>capital [7] - 383:14, 383:45, 384:13, 384:22, 384:30, 386:27, 437:17</p> <p>care [2] - 373:5, 413:5</p> <p>career [1] - 418:32</p> <p>Carolyn [3] - 369:20, 370:13, 391:4</p> <p>carried [4] - 372:24, 374:9, 378:38, 389:42</p> <p>carry [1] - 379:24</p> <p>carrying [1] - 385:47</p> <p>case [4] - 378:6, 428:5, 430:18, 440:21</p> <p>cash [25] - 376:18,</p>				

<p>370:35, 370:44, 370:46</p> <p>commenced [3] - 372:33, 438:28, 446:20</p> <p>commencement [1] - 372:6</p> <p>comment [8] - 405:29, 413:5, 422:17, 426:28, 428:16, 431:3, 441:34, 441:38</p> <p>commentary [1] - 384:19</p> <p>commented [4] - 441:14, 441:30, 441:47, 450:23</p> <p>comments [7] - 385:4, 385:15, 431:27, 435:11, 435:12, 439:30, 442:8</p> <p>Commercial [2] - 388:28, 389:5</p> <p>commercial [8] - 371:44, 372:25, 385:16, 393:3, 394:28, 396:25, 399:47, 408:7</p> <p>Commission [2] - 388:7, 451:46</p> <p>commissioned [1] - 457:27</p> <p>Commissioner [21] - 369:20, 370:14, 371:1, 390:41, 391:12, 391:19, 396:46, 415:20, 415:24, 417:23, 417:37, 417:45, 444:2, 444:8, 444:46, 445:18, 459:31, 459:32, 459:33, 459:34, 461:47</p> <p>COMMISSIONER [20] - 370:1, 390:46, 391:8, 391:14, 408:14, 408:19, 409:39, 415:22, 415:26, 417:20, 417:31, 417:40, 444:6, 445:1, 445:15, 462:3, 462:7, 464:12, 464:29, 464:35</p> <p>commitments [2] - 377:37, 455:24</p> <p>committee [173] - 370:24, 379:39, 379:40, 379:45,</p>	<p>380:1, 380:2, 380:40, 381:36, 388:1, 388:15, 388:34, 389:32, 389:34, 392:10, 393:28, 393:31, 394:24, 394:30, 394:37, 395:14, 395:28, 395:30, 395:33, 395:36, 395:42, 395:46, 397:13, 399:12, 399:13, 399:31, 400:5, 400:12, 400:17, 400:18, 400:30, 400:32, 400:34, 400:35, 402:5, 402:19, 402:22, 402:23, 403:20, 404:22, 405:2, 405:21, 405:32, 405:41, 406:9, 406:13, 406:15, 406:20, 406:28, 406:38, 406:45, 406:46, 407:4, 407:15, 407:18, 407:20, 407:29, 407:30, 407:31, 407:32, 408:4, 408:42, 409:10, 409:14, 409:21, 410:9, 410:14, 412:43, 413:32, 414:44, 415:8, 416:2, 416:3, 418:18, 418:22, 418:39, 418:40, 418:44, 419:2, 419:3, 419:10, 421:38, 421:41, 422:6, 424:7, 424:43, 425:7, 425:18, 425:22, 425:24, 426:5, 426:7, 426:8, 428:3, 428:35, 430:2, 430:29, 430:30, 433:13, 433:17, 433:20, 433:30, 433:36, 433:40, 435:28, 438:2, 439:15, 439:35, 441:21, 442:18, 443:15, 443:19, 443:22, 443:28, 443:45, 444:13, 444:15, 444:39, 444:42, 445:41, 445:44, 446:3, 446:7, 446:12,</p>	<p>446:17, 446:20, 447:36, 449:5, 449:35, 451:9, 452:23, 454:17, 455:9, 455:15, 455:20, 455:44, 456:7, 456:23, 456:46, 457:19, 457:21, 457:24, 457:46, 460:37, 461:9, 461:12, 461:18, 461:19, 461:30, 461:43, 462:12, 462:14, 462:17, 462:18, 462:20, 462:21, 462:28, 462:35, 462:41, 463:1, 463:4, 463:6, 463:24, 463:35, 463:42, 464:5, 464:14, 464:17</p> <p>Committee [10] - 389:13, 389:23, 391:35, 404:43, 405:7, 413:29, 413:34, 414:17, 436:7, 441:16</p> <p>committee's [8] - 381:41, 398:7, 405:9, 405:15, 421:43, 433:23, 463:17, 463:44</p> <p>committees [11] - 418:30, 418:38, 419:15, 419:20, 425:23, 425:25, 425:36, 425:46, 443:35, 463:39, 463:41</p> <p>common [2] - 400:16, 432:25</p> <p>Commonwealth [23] - 377:26, 379:14, 383:5, 384:12, 387:24, 388:44, 389:7, 390:35, 393:23, 397:30, 398:43, 420:23, 420:24, 420:42, 421:1, 442:38, 453:37, 457:33, 459:9, 460:7, 460:8, 460:13, 464:4</p> <p>communicate [2] - 448:2, 448:18</p> <p>communicated [3] - 405:36, 448:14, 449:44</p> <p>communication [1] -</p>	<p>462:23</p> <p>communications [1] - 424:41</p> <p>community [48] - 370:22, 378:13, 389:18, 389:37, 389:47, 390:4, 390:8, 390:11, 390:26, 392:13, 393:12, 393:13, 393:15, 393:24, 393:42, 396:31, 399:24, 400:26, 400:45, 403:42, 405:23, 405:36, 406:41, 406:42, 407:1, 408:27, 408:28, 408:29, 410:24, 410:27, 412:7, 416:28, 416:30, 419:33, 420:6, 420:26, 423:45, 424:30, 424:31, 424:35, 424:36, 425:16, 425:31, 433:36, 433:37, 446:33, 446:45, 448:3</p> <p>community's [1] - 409:35</p> <p>company [1] - 447:10</p> <p>comparable [2] - 373:7, 407:47</p> <p>compare [1] - 419:22</p> <p>compared [5] - 408:36, 430:10, 440:5, 444:23, 450:29</p> <p>compares [1] - 452:6</p> <p>comparing [1] - 410:12</p> <p>comparison [1] - 409:5</p> <p>competencies [1] - 427:23</p> <p>competent [1] - 395:18</p> <p>complete [3] - 376:24, 392:40, 450:17</p> <p>completed [3] - 376:27, 387:30, 420:18</p> <p>completely [2] - 390:10, 458:10</p> <p>completeness [1] - 410:31</p> <p>complex [11] - 378:17, 392:27, 396:22, 411:36, 412:6, 458:37, 458:39,</p>	<p>459:13, 459:21, 459:37</p> <p>complexity [1] - 452:15</p> <p>compliance [3] - 394:20, 463:2, 463:19</p> <p>complicated [1] - 374:20</p> <p>complicates [1] - 459:15</p> <p>comply [1] - 425:31</p> <p>comprehensive [2] - 441:15, 447:28</p> <p>comprising [1] - 371:11</p> <p>compromised [1] - 401:5</p> <p>computer [1] - 377:29</p> <p>concern [18] - 396:5, 397:4, 402:9, 402:37, 403:41, 403:43, 404:5, 405:40, 409:27, 410:9, 410:13, 422:36, 425:18, 433:13, 433:19, 433:25, 435:20, 438:7</p> <p>concerned [18] - 397:42, 403:13, 403:29, 403:37, 404:4, 404:9, 406:15, 406:40, 410:5, 410:11, 411:2, 415:8, 429:42, 431:33, 433:28, 463:16, 463:24</p> <p>concerns [18] - 395:5, 402:36, 402:39, 402:42, 402:45, 403:2, 403:18, 404:7, 404:10, 408:25, 408:27, 408:28, 408:30, 411:39, 414:44, 422:7, 423:45, 433:22</p> <p>conclude [1] - 370:35</p> <p>concluded [1] - 454:21</p> <p>condition [6] - 376:2, 401:42, 402:6, 416:31, 416:38, 416:47</p> <p>conditions [2] - 387:45, 423:22</p> <p>conduct [1] - 419:16</p> <p>conferring [1] -</p>
---	--	--	---	---

379:47 confidence ^[1] - 410:26 configured ^[1] - 378:9 confront ^[2] - 415:7, 415:15 confronted ^[1] - 454:47 confusing ^[1] - 379:34 conjunction ^[2] - 380:34, 386:21 consequences ^[1] - 388:38 considerable ^[2] - 416:43, 459:15 consideration ^[2] - 408:34, 459:22 considered ^[5] - 397:32, 420:44, 444:32, 444:33, 446:11 considering ^[3] - 453:17, 453:32, 453:42 consistent ^[3] - 384:42, 385:24, 402:29 consistently ^[1] - 385:27 constrained ^[1] - 392:25 constructed ^[3] - 374:26, 375:6, 375:45 construction ^[1] - 375:15 consultant ^[4] - 444:20, 444:21, 444:33, 451:22 consulted ^[4] - 453:17, 456:27, 457:12, 461:41 contact ^[1] - 454:16 contacted ^[2] - 372:6, 411:45 contain ^[1] - 370:30 contained ^[1] - 456:40 contemplated ^[2] - 401:31, 401:32 context ^[3] - 411:32, 451:19, 453:7 contingent ^[1] - 443:29 continually ^[2] - 408:20, 408:39 continuation ^[2] - 396:15, 412:14 continue ^[10] - 376:44, 387:3, 387:4, 395:38, 397:18,	397:45, 398:26, 401:43, 414:20, 457:6 continued ^[1] - 398:16 continuing ^[1] - 403:15 continuity ^[1] - 412:20 continuous ^[5] - 435:28, 449:15, 449:24, 450:13, 452:31 contract ^[15] - 377:14, 443:45, 444:14, 444:17, 453:20, 453:27, 453:32, 453:42, 454:6, 454:23, 456:15, 456:22, 456:24, 456:26 contractors ^[1] - 443:6 contracts ^[1] - 453:18 contrary ^[1] - 399:16 contributed ^[1] - 398:32 contributes ^[1] - 461:35 contributing ^[1] - 456:16 contribution ^[2] - 383:32, 417:11 contributions ^[3] - 383:14, 383:45, 384:30 controls ^[2] - 463:3, 463:19 conversation ^[13] - 389:44, 394:46, 399:44, 400:21, 403:11, 403:17, 403:36, 403:46, 404:1, 407:19, 411:1, 411:41, 414:34 conversations ^[5] - 398:43, 398:45, 402:1, 409:3, 411:8 convey ^[1] - 402:42 conveyed ^[1] - 406:9 conveying ^[3] - 402:36, 402:38, 402:45 convinced ^[3] - 424:5, 458:33, 458:43 cooperation ^[2] - 417:24, 464:25 coordinating ^[1] - 378:4 copies ^[1] - 448:17 copy ^[3] - 422:10,	432:31, 435:36 core ^[4] - 396:28, 415:35, 416:22, 451:40 Corporate ^[1] - 373:1 corporate ^[7] - 373:15, 392:41, 412:15, 439:6, 446:44, 446:47, 447:13 correct ^[25] - 371:45, 371:46, 372:17, 373:47, 387:23, 391:35, 391:36, 391:39, 391:40, 399:4, 399:7, 401:22, 402:19, 402:23, 406:14, 410:2, 410:39, 414:1, 414:2, 416:9, 425:38, 441:22, 445:41, 445:42, 446:8 correctly ^[2] - 418:10, 457:35 corresponding ^[1] - 439:3 cost ^[25] - 373:29, 376:9, 377:23, 379:31, 381:17, 381:28, 382:23, 383:3, 383:6, 383:10, 383:41, 385:35, 387:4, 395:6, 396:37, 408:43, 416:1, 416:8, 424:6, 437:24, 443:11, 448:29, 453:34, 453:36 costed ^[4] - 394:2, 399:39, 399:45, 424:13 Costed ^[1] - 388:31 costing ^[2] - 380:12, 387:5 costings ^[1] - 386:29 costs ^[9] - 379:32, 380:14, 383:38, 408:46, 416:5, 416:21, 416:25, 417:12, 443:31 council ^[292] - 370:22, 370:23, 370:24, 372:31, 372:36, 373:4, 374:15, 375:33, 376:5, 376:9, 376:13, 377:15, 377:19, 377:46, 378:9, 378:10, 378:29,	378:36, 379:15, 380:19, 380:33, 381:10, 381:41, 382:3, 382:21, 382:43, 383:9, 383:13, 385:35, 385:42, 386:46, 388:30, 389:31, 389:40, 389:42, 389:43, 390:25, 392:15, 393:32, 394:1, 394:5, 395:24, 395:25, 395:34, 396:27, 396:29, 396:35, 397:4, 397:35, 398:7, 398:18, 398:31, 398:40, 398:41, 399:22, 399:38, 399:40, 399:45, 400:2, 400:13, 400:23, 400:25, 400:27, 400:31, 400:33, 400:43, 400:46, 401:15, 401:36, 401:38, 402:20, 402:43, 403:32, 403:38, 404:6, 404:21, 405:46, 406:9, 406:14, 406:31, 406:47, 407:1, 407:7, 407:20, 407:25, 407:33, 407:46, 407:47, 408:25, 409:12, 409:23, 409:34, 409:44, 411:9, 411:11, 411:12, 411:19, 411:42, 412:12, 412:16, 413:26, 413:40, 414:6, 414:21, 414:47, 415:2, 415:6, 415:9, 415:15, 415:17, 415:34, 415:35, 416:22, 418:24, 418:26, 418:35, 418:36, 418:39, 418:41, 418:43, 418:44, 419:6, 419:30, 419:35, 419:39, 419:40, 420:5, 420:8, 420:13, 420:21, 420:23, 420:24, 420:26, 420:27, 420:43, 421:1, 421:7, 421:15, 421:20, 421:43,	421:47, 422:24, 422:37, 422:43, 423:3, 423:5, 423:9, 423:15, 424:5, 424:11, 424:12, 424:27, 424:42, 424:47, 425:3, 425:4, 425:7, 425:13, 425:19, 425:22, 425:23, 425:26, 425:32, 425:44, 425:45, 426:9, 426:22, 426:25, 426:27, 426:29, 427:2, 427:3, 427:10, 427:22, 428:5, 428:7, 430:27, 431:28, 432:25, 433:23, 433:30, 433:32, 433:37, 435:25, 435:29, 436:27, 437:3, 437:28, 437:39, 437:41, 438:3, 438:8, 438:34, 439:24, 440:36, 440:43, 441:4, 441:20, 441:22, 442:16, 443:1, 443:10, 443:16, 443:23, 443:28, 443:30, 443:45, 444:19, 444:27, 444:28, 444:33, 444:35, 444:36, 444:39, 444:41, 444:42, 445:45, 447:26, 447:47, 448:2, 448:5, 448:14, 448:19, 448:30, 449:21, 449:31, 449:32, 450:15, 450:20, 451:23, 451:27, 451:33, 451:38, 452:29, 452:39, 452:41, 453:17, 453:39, 453:42, 454:15, 454:22, 454:36, 454:37, 454:42, 454:47, 455:9, 455:35, 455:42, 455:43, 456:20, 456:21, 456:36, 456:47, 457:32, 457:33, 458:4, 458:10, 458:11, 458:15, 458:17, 458:27, 458:46, 459:3,
--	---	---	--	---

<p>459:45, 460:13, 460:26, 460:40, 460:42, 461:3, 461:7, 461:13, 461:14, 461:15, 461:16, 461:34, 461:36, 462:11, 462:41, 462:45, 463:9, 463:14, 463:21, 463:31, 464:18</p> <p>COUNCIL ^[1] - 369:6</p> <p>Council ^[47] - 370:3, 371:45, 373:4, 378:27, 381:35, 382:35, 389:24, 391:34, 392:1, 392:3, 392:5, 392:10, 392:18, 392:34, 392:38, 393:19, 393:25, 394:15, 394:24, 394:33, 394:45, 395:38, 396:4, 396:16, 396:20, 396:26, 396:34, 397:11, 404:5, 405:33, 412:3, 413:6, 413:40, 413:42, 413:44, 414:17, 414:21, 414:22, 414:24, 417:2, 418:19, 418:42, 418:43, 419:1, 419:5, 440:3, 445:41</p> <p>council's ^[18] - 376:22, 389:14, 393:3, 395:35, 401:21, 401:22, 401:35, 407:22, 414:45, 422:29, 429:39, 429:41, 447:34, 448:23, 448:40, 452:27, 453:32, 457:46</p> <p>Council's ^[1] - 414:23</p> <p>council-owned ^[1] - 452:41</p> <p>council-related ^[1] - 458:15</p> <p>Councillor ^[39] - 395:43, 395:45, 400:16, 400:22, 400:30, 402:21, 402:28, 402:29, 404:27, 404:28, 405:3, 406:37, 410:42, 410:44, 410:45, 411:2,</p>	<p>411:8, 411:10, 414:13, 424:43, 425:2, 425:10, 425:34, 430:46, 431:3, 431:8, 431:23, 431:36, 431:37, 431:39, 431:40, 431:47, 432:1, 432:3, 454:17, 454:20</p> <p>councillor ^[3] - 402:24, 425:5, 430:45</p> <p>Councillors ^[3] - 435:41, 436:21, 442:3</p> <p>councillors ^[32] - 370:21, 386:3, 389:36, 390:3, 390:17, 390:26, 393:16, 393:23, 395:47, 401:31, 402:39, 419:35, 420:2, 423:44, 424:33, 425:1, 426:39, 426:45, 427:11, 430:8, 430:19, 430:36, 431:6, 431:13, 431:47, 432:26, 436:1, 438:35, 438:45, 448:18, 454:18, 462:22</p> <p>councils ^[15] - 373:2, 373:7, 406:34, 408:36, 408:37, 418:37, 419:16, 419:23, 447:12, 447:20, 452:6, 459:17, 459:18, 463:38, 463:40</p> <p>Counsel ^[1] - 369:25</p> <p>counterargument ^[1] - 407:41</p> <p>couple ^[19] - 371:3, 373:2, 373:5, 375:29, 377:11, 380:3, 387:11, 391:32, 415:26, 418:40, 418:45, 419:3, 425:4, 433:30, 433:34, 437:27, 442:28, 442:33, 462:9</p> <p>courageous ^[1] - 393:22</p> <p>course ^[9] - 386:26, 391:43, 408:9, 410:46, 425:7, 425:30, 444:18,</p>	<p>456:46, 459:31</p> <p>cover ^[13] - 383:21, 396:37, 397:39, 406:30, 408:46, 413:45, 415:3, 415:42, 416:1, 416:25, 416:46, 417:11</p> <p>covered ^[1] - 460:25</p> <p>covering ^[1] - 416:20</p> <p>COVID ^[2] - 456:6, 456:33</p> <p>Cr ^[2] - 441:14, 441:30</p> <p>create ^[1] - 396:10</p> <p>created ^[2] - 376:38, 413:13</p> <p>creates ^[1] - 459:16</p> <p>culverts ^[1] - 416:40</p> <p>current ^[4] - 377:38, 381:16, 390:14, 451:1</p> <p>custodians ^[2] - 370:6, 370:7</p> <p>cut ^[1] - 376:45</p> <p>cutting ^[1] - 403:47</p>	<p>decide ^[1] - 444:40</p> <p>decided ^[2] - 387:33, 407:19</p> <p>decision ^[22] - 385:46, 399:37, 400:2, 400:8, 400:14, 400:23, 400:28, 400:31, 400:46, 400:47, 401:4, 403:32, 403:39, 404:16, 407:24, 415:1, 416:13, 425:12, 444:36, 454:3, 454:38, 457:12</p> <p>decision-making ^[1] - 415:1</p> <p>decisions ^[15] - 396:1, 397:45, 398:34, 399:16, 399:23, 404:6, 404:11, 412:32, 415:12, 426:13, 426:27, 426:28, 426:30, 444:42, 453:47</p> <p>decline ^[2] - 397:17, 403:15</p> <p>declining ^[1] - 397:38</p> <p>deferral ^[1] - 393:41</p> <p>deficit ^[34] - 378:42, 379:22, 382:14, 384:35, 390:30, 392:20, 394:11, 394:12, 397:11, 397:12, 397:18, 398:26, 398:27, 401:9, 403:13, 405:26, 405:47, 422:28, 424:21, 427:12, 427:14, 427:18, 428:34, 428:37, 428:41, 428:43, 429:6, 429:20, 429:21, 435:15, 440:7, 440:33, 441:36, 458:25</p> <p>deficits ^[6] - 427:7, 429:24, 430:20, 430:42, 436:33, 440:37</p> <p>definite ^[1] - 460:31</p> <p>definitely ^[10] - 429:34, 429:37, 429:38, 435:30, 436:23, 436:24, 441:3, 442:46, 460:39, 463:26</p> <p>degree ^[1] - 378:13</p> <p>delay ^[3] - 386:45,</p>	<p>387:44, 398:37</p> <p>delayed ^[2] - 376:15, 388:9</p> <p>delighted ^[2] - 438:10, 438:11</p> <p>deliver ^[2] - 396:30, 415:45</p> <p>delivered ^[2] - 394:44, 405:33</p> <p>delivering ^[3] - 396:35, 396:38, 408:43</p> <p>delivery ^[3] - 392:47, 394:10, 394:47</p> <p>demanding ^[1] - 433:35</p> <p>democratically ^[1] - 393:16</p> <p>demonstrate ^[1] - 415:10</p> <p>demonstrated ^[1] - 395:7</p> <p>denigrating ^[1] - 374:19</p> <p>department ^[3] - 379:42, 384:24, 464:4</p> <p>departmental ^[1] - 450:8</p> <p>departments ^[2] - 379:27, 450:15</p> <p>departure ^[1] - 400:42</p> <p>depreciation ^[4] - 381:29, 382:19, 387:23, 415:43</p> <p>derived ^[1] - 461:14</p> <p>describe ^[1] - 448:34</p> <p>described ^[1] - 464:18</p> <p>deserved ^[1] - 395:9</p> <p>designed ^[1] - 437:24</p> <p>desk ^[1] - 431:42</p> <p>despite ^[1] - 445:44</p> <p>detail ^[14] - 375:14, 375:15, 376:11, 377:6, 384:25, 448:11, 448:44, 452:31, 454:31, 458:1, 462:37, 464:19</p> <p>detailed ^[5] - 388:34, 412:44, 441:21, 448:20, 448:45</p> <p>details ^[5] - 387:10, 444:13, 444:16, 448:45, 450:3</p> <p>deteriorate ^[1] - 395:38</p> <p>deteriorated ^[2] - 417:16, 456:31</p> <p>deteriorating ^[1] -</p>
--	---	---	--	---

<p>393:8</p> <p>deterioration [2] - 410:6, 410:33</p> <p>determination [2] - 389:30, 407:38</p> <p>determine [2] - 381:18, 409:8</p> <p>determined [4] - 389:16, 399:38, 400:28, 401:1</p> <p>determining [2] - 415:39, 416:27</p> <p>develop [5] - 403:46, 450:37, 450:41, 450:45, 451:42</p> <p>developed [4] - 449:28, 451:18, 451:29, 460:6</p> <p>developing [1] - 451:1</p> <p>development [6] - 394:19, 449:38, 450:1, 450:24, 450:30, 450:33</p> <p>Development [1] - 370:15</p> <p>develops [1] - 414:6</p> <p>deviated [1] - 412:31</p> <p>deviation [1] - 412:33</p> <p>dialogue [1] - 388:43</p> <p>difference [9] - 374:25, 384:39, 384:43, 384:44, 385:25, 420:14, 460:43, 461:33, 461:37</p> <p>differences [1] - 384:41</p> <p>different [12] - 376:42, 377:36, 379:29, 402:41, 409:14, 412:13, 427:46, 442:14, 458:30, 460:29, 460:32</p> <p>difficult [8] - 377:21, 387:15, 389:46, 394:16, 411:28, 427:25, 427:29, 445:4</p> <p>difficulties [2] - 370:40, 454:46</p> <p>difficulty [2] - 394:18, 448:27</p> <p>diligence [1] - 395:44</p> <p>dilutes [1] - 405:15</p> <p>direct [2] - 382:23, 425:44</p> <p>direction [3] - 382:46, 389:31, 389:32</p> <p>directly [3] - 374:3, 387:5, 415:7</p>	<p>director [2] - 373:1, 425:40</p> <p>disagree [1] - 395:35</p> <p>disagreement [1] - 392:43</p> <p>disappointment [1] - 396:5</p> <p>disarray [1] - 374:14</p> <p>disaster [2] - 419:42, 419:43</p> <p>discern [1] - 398:31</p> <p>discipline [1] - 438:21</p> <p>discount [1] - 385:19</p> <p>discover [1] - 377:28</p> <p>discovered [1] - 373:25</p> <p>discuss [9] - 389:38, 390:1, 390:17, 400:18, 409:14, 420:24, 420:25, 453:12, 454:31</p> <p>discussed [16] - 385:5, 388:4, 388:34, 388:44, 389:13, 405:20, 414:44, 416:27, 425:46, 441:35, 448:12, 454:26, 457:21, 461:15, 461:27, 464:17</p> <p>discussing [4] - 388:47, 410:42, 432:44, 434:13</p> <p>discussion [23] - 377:34, 378:8, 379:6, 380:8, 381:25, 385:33, 395:2, 401:10, 406:37, 407:30, 411:5, 424:10, 437:13, 437:14, 437:19, 439:9, 439:15, 439:47, 440:46, 443:15, 444:23, 456:32, 461:20</p> <p>discussions [19] - 375:23, 380:2, 380:4, 390:3, 408:42, 409:4, 409:20, 424:47, 426:11, 426:19, 426:37, 433:18, 433:22, 434:23, 435:8, 439:5, 439:23, 443:34, 461:28</p> <p>disheartening [1] - 395:37</p> <p>dismissed [2] -</p>	<p>412:22, 464:22</p> <p>distance [2] - 459:14, 459:15</p> <p>distinction [1] - 397:26</p> <p>distracted [1] - 399:42</p> <p>divide [1] - 424:46</p> <p>document [17] - 374:21, 380:38, 380:39, 381:2, 382:31, 382:40, 382:42, 384:20, 386:21, 399:28, 422:9, 436:30, 441:39, 449:26, 450:17, 451:18, 451:45</p> <p>documentation [5] - 375:24, 375:34, 384:25, 386:8, 452:19</p> <p>documentations [1] - 375:7</p> <p>documented [1] - 450:12</p> <p>documents [18] - 371:11, 374:32, 374:35, 374:38, 375:16, 375:42, 379:35, 422:42, 428:25, 448:15, 448:39, 448:43, 448:45, 449:24, 449:27, 450:14, 451:6</p> <p>dollar [1] - 402:38</p> <p>dollars [2] - 401:33, 430:14</p> <p>domestic [1] - 385:16</p> <p>done [20] - 378:14, 379:42, 390:11, 390:14, 408:37, 415:47, 422:30, 422:34, 428:14, 442:17, 442:28, 442:36, 443:35, 449:33, 451:17, 451:24, 451:26, 458:29, 459:4, 462:34</p> <p>double [1] - 458:6</p> <p>double-check [1] - 458:6</p> <p>doubled [1] - 399:6</p> <p>doubt [2] - 376:38, 460:41</p> <p>doubts [2] - 375:43, 379:11</p> <p>down [27] - 374:8, 375:42, 380:43,</p>	<p>380:45, 380:46, 380:47, 381:34, 382:30, 388:21, 389:3, 397:21, 406:19, 409:44, 412:41, 414:30, 423:12, 429:21, 434:43, 437:13, 439:2, 439:43, 439:47, 440:32, 441:12, 449:6, 449:10</p> <p>draft [2] - 402:1, 409:28</p> <p>drafting [1] - 402:6</p> <p>dramatic [1] - 429:7</p> <p>draw [1] - 397:26</p> <p>driven [1] - 386:9</p> <p>driving [2] - 398:39, 419:27</p> <p>drop [2] - 387:35, 418:10</p> <p>dropped [1] - 397:16</p> <p>due [4] - 391:43, 393:8, 393:37, 395:17</p> <p>during [9] - 376:14, 386:16, 393:28, 394:17, 399:16, 402:47, 418:35, 427:28, 461:16</p> <p>dwindling [1] - 397:14</p>	<p>eight [1] - 419:12</p> <p>either [16] - 390:35, 425:10, 427:3, 430:9, 431:3, 431:22, 431:46, 438:24, 444:32, 444:34, 444:39, 448:18, 449:26, 455:34, 457:11, 464:17</p> <p>Elders [1] - 370:10</p> <p>elected [5] - 370:21, 393:16, 394:5, 433:36, 444:41</p> <p>electricity [20] - 382:16, 394:5, 399:20, 399:25, 400:3, 400:24, 400:27, 403:32, 412:30, 414:1, 422:45, 423:10, 423:30, 424:10, 424:11, 424:13, 424:28, 425:12, 430:14, 431:38</p> <p>element [1] - 374:14</p> <p>email [1] - 388:19</p> <p>embrace [2] - 452:20, 452:28</p> <p>embraced [1] - 451:1</p> <p>emphasis [2] - 449:20, 460:29</p> <p>employ [1] - 454:47</p> <p>employed [3] - 370:21, 378:21, 379:24</p> <p>employee [3] - 394:32, 411:28, 412:3</p> <p>employees [5] - 388:7, 392:46, 394:16, 394:19, 411:42</p> <p>employees' [1] - 387:45</p> <p>empted [1] - 422:9</p> <p>enables [1] - 415:1</p> <p>encompassing [1] - 446:45</p> <p>encountering [1] - 385:47</p> <p>end [27] - 379:22, 380:10, 382:27, 386:8, 386:23, 387:11, 393:35, 401:9, 426:6, 426:29, 426:41, 428:22, 428:41, 428:45, 429:2, 429:21, 429:28, 440:21, 440:37, 446:4, 446:8,</p>
---	--	--	--	--

454:15, 454:21, 456:36, 460:6, 462:36, 464:30 ended [3] - 386:34, 387:5, 387:26 endorsed [1] - 457:42 ends [1] - 428:46 Energy [1] - 423:36 engage [1] - 426:10 engaged [3] - 394:32, 444:20, 451:2 engagement [3] - 388:43, 451:7, 461:17 engineering [1] - 380:28 England [2] - 372:11, 375:9 enquiries [3] - 374:45, 374:47, 376:21 ensure [2] - 413:43, 415:1 ensuring [1] - 380:11 enter [1] - 453:26 entered [1] - 456:27 entering [3] - 453:18, 453:32, 454:5 enterprise [8] - 387:37, 387:47, 388:2, 392:45, 393:37, 398:37, 411:25, 449:38 enterprises [4] - 426:14, 451:32, 451:34, 451:39 entirely [1] - 395:34 entities [3] - 396:27, 399:47, 464:5 entitled [1] - 431:7 entity [6] - 392:19, 392:33, 403:18, 412:17, 413:12, 448:26 environment [2] - 412:7, 458:34 Eora [1] - 370:9 equitable [7] - 381:27, 396:36, 406:47, 407:33, 407:45, 408:8, 416:16 equity [2] - 389:17, 408:5 equivalent [1] - 406:32 eroding [1] - 394:8 error [1] - 395:25 especially [7] - 376:29, 378:1, 378:6, 378:15, 378:16, 379:12,	456:41 establish [3] - 376:21, 379:40, 418:37 established [6] - 374:15, 412:16, 419:31, 420:13, 420:21, 452:19 establishing [1] - 407:8 establishment [2] - 379:38, 431:12 estate [2] - 411:45, 411:46 estimated [1] - 429:19 et [4] - 375:38, 401:37, 412:25, 455:11 event [2] - 370:40, 379:38 events [3] - 370:34, 391:1, 444:18 eventually [4] - 381:27, 388:11, 397:47, 431:31 eventuated [1] - 437:10 everywhere [1] - 460:1 evidence [10] - 370:42, 371:21, 390:47, 397:7, 407:41, 417:24, 426:36, 447:43, 458:9, 461:23 exact [4] - 384:26, 403:10, 450:35, 457:16 exactly [5] - 376:10, 376:36, 402:2, 429:14, 455:37 EXAMINATION [5] - 371:34, 391:23, 418:3, 444:10, 445:29 examination [1] - 454:33 examined [1] - 458:32 example [17] - 399:19, 403:5, 408:12, 416:23, 418:30, 420:46, 421:21, 425:11, 425:42, 426:12, 426:44, 427:11, 428:33, 431:38, 433:24, 435:7, 435:13 examples [5] - 399:20, 413:30, 420:32, 431:18, 455:29 except [1] - 428:17 exceptional [1] -	427:29 excess [1] - 455:21 excluding [1] - 437:3 excuse [1] - 387:41 excused [3] - 391:8, 391:11, 464:24 excuses [1] - 445:7 executive [1] - 462:18 Exhibit [2] - 371:6, 371:15 EXHIBIT [2] - 371:8, 371:17 exhibition [1] - 424:18 existed [2] - 446:37, 448:47 existence [2] - 448:4, 454:34 existing [3] - 382:6, 398:21, 422:3 expect [6] - 412:5, 412:13, 412:17, 443:7, 444:15, 456:27 expectation [2] - 379:17, 384:21 expected [7] - 384:17, 395:17, 408:37, 414:8, 422:24, 428:34, 443:10 expecting [1] - 394:29 expenditure [14] - 392:15, 393:2, 397:10, 401:24, 404:1, 406:30, 410:3, 410:8, 412:40, 412:44, 414:22, 414:38, 415:10, 415:12 expenditures [1] - 440:15 expense [1] - 382:19 expenses [4] - 413:45, 415:3, 415:42, 448:28 expensive [2] - 407:46, 423:11 experience [16] - 372:45, 373:15, 378:26, 378:27, 419:14, 419:19, 427:45, 438:24, 447:4, 447:16, 447:19, 452:13, 455:4, 459:5, 463:37, 464:10 experiences [1] - 419:22 expertise [12] - 411:35, 412:5, 427:37, 447:2,	450:6, 451:1, 454:14, 459:4, 459:6, 459:36, 463:13 explain [4] - 387:43, 412:20, 412:26, 450:40 explanation [4] - 400:13, 403:23, 424:26, 425:11 explore [2] - 415:30, 426:36 expressed [4] - 431:8, 431:18, 431:22, 433:19 expressing [1] - 405:41 extend [3] - 370:10, 451:32, 451:38 extent [9] - 416:19, 448:1, 450:19, 452:18, 452:20, 452:27, 454:18, 462:25, 463:10 external [1] - 423:19 extra [1] - 428:3	463:44, 464:15 family [2] - 378:30, 446:30 far [10] - 380:47, 390:17, 402:12, 410:11, 433:8, 447:39, 453:46, 455:44, 458:4, 460:34 far-reaching [1] - 458:4 fashion [1] - 457:36 fault [1] - 388:26 favourable [1] - 393:36 feasibility [1] - 438:36 feature [1] - 386:39 February [7] - 387:13, 404:19, 449:5, 450:30, 454:15, 454:22, 454:42 Federal [2] - 382:20, 423:25 fee [2] - 408:10, 411:46 feedback [2] - 400:26, 400:45 fees [27] - 380:7, 381:30, 382:15, 388:40, 392:24, 393:12, 396:37, 397:46, 399:24, 400:3, 400:23, 401:38, 403:40, 408:30, 409:36, 415:40, 416:16, 416:33, 417:9, 424:16, 424:20, 426:12, 431:37, 436:45, 437:18, 437:23 felt [4] - 400:25, 406:42, 425:15, 431:6 few [6] - 375:12, 378:3, 382:17, 385:15, 419:15, 421:40 field [2] - 444:21, 452:41 fighting [2] - 393:17, 419:37 figure [6] - 383:34, 383:35, 385:8, 386:35, 397:42, 407:3 figures [4] - 384:2, 384:42, 440:10, 440:27 figuring [1] - 437:6
--	--	---	--	--

<p>fill [2] - 416:40, 455:1</p> <p>filled [3] - 449:36, 450:34, 450:36</p> <p>final [1] - 414:30</p> <p>finally [1] - 458:41</p> <p>finance [15] - 372:3, 372:5, 372:15, 373:3, 373:15, 373:43, 374:6, 375:43, 376:24, 413:14, 418:33, 423:19, 427:36, 427:45, 464:4</p> <p>finances [6] - 373:2, 420:4, 421:21, 428:21, 447:25, 447:41</p> <p>Financial [1] - 389:23</p> <p>financial [133] - 372:19, 372:24, 372:46, 372:47, 373:4, 373:23, 374:36, 376:25, 376:29, 376:41, 377:1, 377:14, 377:18, 377:30, 378:5, 379:20, 380:17, 380:36, 381:25, 382:6, 382:18, 382:35, 384:46, 386:29, 387:12, 387:14, 388:25, 388:29, 390:34, 392:18, 392:22, 392:31, 392:38, 393:11, 393:30, 393:35, 394:1, 394:4, 394:13, 396:1, 396:10, 397:44, 398:21, 398:27, 398:44, 398:46, 399:2, 399:8, 399:21, 399:26, 399:33, 399:44, 400:1, 400:43, 401:10, 402:42, 402:45, 403:37, 403:39, 405:32, 406:16, 407:35, 409:3, 409:16, 410:28, 411:3, 412:18, 412:21, 412:22, 412:34, 413:10, 413:11, 413:42, 414:36, 414:45, 417:4, 419:42, 419:43, 420:6, 422:3, 422:25, 425:38,</p>	<p>425:43, 426:10, 426:13, 427:31, 431:10, 431:13, 436:7, 436:40, 437:14, 437:21, 437:22, 439:7, 439:18, 439:24, 439:46, 440:5, 440:20, 440:27, 440:47, 441:21, 443:21, 447:46, 448:3, 448:5, 448:16, 448:23, 448:27, 452:8, 452:21, 452:24, 452:28, 453:2, 453:3, 453:6, 453:9, 453:10, 453:20, 453:22, 453:29, 453:40, 454:1, 455:13, 455:39, 456:41, 457:29, 458:19, 460:6, 461:5, 461:21, 463:18</p> <p>financially [3] - 385:33, 395:39, 431:14</p> <p>findings [1] - 456:40</p> <p>fine [3] - 371:30, 441:44, 445:33</p> <p>finish [2] - 446:28, 461:11</p> <p>finished [2] - 413:24, 451:17</p> <p>first [66] - 370:10, 371:19, 374:29, 374:30, 375:12, 378:42, 379:22, 379:25, 379:33, 380:9, 380:39, 384:35, 385:7, 386:12, 391:32, 392:1, 392:8, 392:22, 392:30, 393:31, 394:46, 398:2, 398:3, 398:25, 399:11, 402:47, 403:5, 403:11, 405:4, 405:20, 406:20, 407:34, 408:42, 411:26, 412:16, 413:9, 413:11, 413:12, 416:30, 418:18, 419:20, 419:21, 420:7, 421:14, 421:15, 421:19, 428:33, 428:35, 430:32,</p>	<p>430:38, 432:40, 435:7, 441:20, 442:21, 442:45, 446:22, 447:22, 447:27, 448:24, 448:34, 455:43, 458:38, 460:40</p> <p>first-class [1] - 416:30</p> <p>fist [1] - 431:42</p> <p>fit [3] - 409:10, 446:34, 453:5</p> <p>fit-for-purpose [1] - 453:5</p> <p>five [19] - 370:21, 394:18, 399:40, 399:46, 412:13, 413:43, 414:23, 414:47, 415:10, 415:12, 415:33, 419:30, 423:2, 427:44, 429:33, 434:13, 434:41, 436:45</p> <p>fixed [1] - 427:13</p> <p>flew [2] - 372:32, 385:43</p> <p>flexibility [1] - 385:20</p> <p>fly [1] - 423:21</p> <p>flying [1] - 372:11</p> <p>focus [5] - 383:27, 386:6, 393:18, 396:28, 452:35</p> <p>focused [4] - 396:34, 450:26, 451:25, 452:24</p> <p>focusing [1] - 458:15</p> <p>follow [4] - 397:44, 438:9, 438:10, 438:14</p> <p>followed [2] - 425:20, 453:28</p> <p>following [7] - 387:13, 388:11, 404:45, 407:20, 407:32, 437:35, 460:28</p> <p>foot [1] - 382:36</p> <p>foray [1] - 406:21</p> <p>forecast [3] - 393:1, 393:43, 394:12</p> <p>forecasted [1] - 440:20</p> <p>foremost [1] - 460:40</p> <p>forget [1] - 380:28</p> <p>forgot [1] - 374:7</p> <p>form [5] - 375:47, 397:8, 397:10, 401:45, 409:36</p> <p>formal [1] - 460:37</p> <p>formally [1] - 395:30</p> <p>former [2] - 419:28,</p>	<p>428:8</p> <p>forming [1] - 380:36</p> <p>forth [2] - 446:30, 446:31</p> <p>forward [12] - 378:8, 378:38, 392:6, 404:12, 410:7, 415:29, 417:15, 427:18, 428:22, 437:16, 437:29, 463:24</p> <p>four [11] - 376:33, 378:37, 381:3, 387:36, 390:30, 401:22, 411:14, 418:24, 418:27, 424:3, 428:10</p> <p>fourth [1] - 456:2</p> <p>frame [1] - 414:10</p> <p>framework [8] - 449:39, 451:24, 451:27, 457:31, 458:35, 459:4, 459:7, 463:29</p> <p>frameworks [1] - 459:8</p> <p>frankly [1] - 419:41</p> <p>free [1] - 391:44</p> <p>freight [1] - 459:43</p> <p>frequently [1] - 439:16</p> <p>Friday [3] - 370:35, 372:10, 372:32</p> <p>friend [1] - 462:1</p> <p>frightening [2] - 419:24, 420:1</p> <p>fro [1] - 400:12</p> <p>front [7] - 383:17, 383:21, 384:5, 384:20, 404:29, 422:11, 430:11</p> <p>fronts [1] - 419:38</p> <p>frustrating [1] - 445:20</p> <p>fuel [5] - 376:5, 376:14, 386:42, 387:2, 387:34</p> <p>fulfil [1] - 394:37</p> <p>fulfilment [1] - 395:40</p> <p>full [14] - 371:40, 383:3, 383:38, 383:41, 386:18, 391:26, 395:19, 396:47, 399:39, 407:37, 418:14, 424:6, 437:24, 445:37</p> <p>full-time [1] - 395:19</p> <p>fully [6] - 394:1, 399:39, 399:45, 409:29, 424:13,</p>	<p>426:33</p> <p>fully-costed [1] - 424:13</p> <p>function [4] - 372:36, 375:3, 376:3, 451:22</p> <p>functionality [3] - 378:10, 413:17, 413:21</p> <p>functions [6] - 394:20, 394:26, 395:18, 446:46, 451:40, 463:20</p> <p>fund [10] - 397:22, 423:4, 436:47, 437:7, 443:10, 443:16, 443:17, 443:30, 443:45, 460:9</p> <p>funded [1] - 396:36</p> <p>funding [11] - 381:28, 384:13, 384:17, 390:36, 398:47, 417:3, 436:39, 436:43, 437:17, 439:7, 439:23</p> <p>funds [6] - 376:42, 387:26, 393:38, 396:39, 397:22, 402:13</p> <p>future [6] - 401:15, 410:18, 431:29, 435:41, 436:21, 458:16</p>
G				
<p>Gaalen [10] - 371:20, 371:27, 371:36, 371:41, 380:46, 388:28, 390:42, 390:46, 391:8, 391:11</p> <p>GAALen [5] - 371:20, 371:25, 371:30, 371:32, 391:4</p> <p>Gadigal [1] - 370:8</p> <p>gained [1] - 447:23</p> <p>gains [1] - 381:30</p> <p>Gallagher [15] - 379:46, 389:20, 395:43, 398:4, 400:15, 410:45, 417:46, 418:5, 418:16, 445:1, 445:9, 446:2, 446:7, 447:36, 464:8</p> <p>GALLAGHER [1] - 418:1</p> <p>gambling [1] - 427:40</p>				

<p>gaps ^[1] - 455:31</p> <p>Geelong ^[2] - 372:41, 372:42</p> <p>general ^[39] - 373:30, 379:3, 380:8, 380:23, 380:25, 384:3, 385:13, 389:41, 390:20, 398:41, 408:30, 411:18, 418:34, 418:35, 418:42, 419:19, 419:25, 419:37, 423:4, 425:8, 425:10, 425:37, 425:43, 426:9, 426:40, 427:27, 436:47, 437:7, 437:19, 439:20, 441:1, 447:32, 449:37, 452:13, 454:26, 455:16, 458:16, 460:30, 461:2</p> <p>generally ^[5] - 376:2, 393:12, 427:21, 443:27, 455:38</p> <p>Generals ^[1] - 369:13</p> <p>generated ^[2] - 388:38, 412:39</p> <p>gentleman's ^[1] - 380:29</p> <p>geographic ^[1] - 458:35</p> <p>Gesling ^[5] - 375:11, 375:13, 375:18, 377:13, 377:32</p> <p>given ^[41] - 374:14, 379:35, 380:32, 389:46, 407:45, 408:34, 408:38, 411:46, 413:4, 413:25, 417:24, 419:19, 419:21, 421:5, 421:19, 427:17, 428:44, 432:11, 432:16, 432:18, 435:7, 438:46, 440:26, 442:37, 443:5, 445:5, 447:43, 448:45, 455:11, 455:17, 455:34, 455:35, 460:7, 460:10, 460:34, 461:24, 461:42, 463:13, 464:7</p> <p>gleaned ^[1] - 450:28</p> <p>GM ^[5] - 426:46, 427:37, 432:20, 444:38, 457:14</p>	<p>go/no ^[1] - 454:9</p> <p>go/no-go ^[1] - 454:9</p> <p>goal ^[3] - 390:12, 423:15, 424:1</p> <p>govern ^[1] - 459:7</p> <p>governance ^[10] - 446:37, 446:46, 456:38, 457:30, 457:31, 458:18, 458:35, 462:12, 462:14, 463:22</p> <p>governing ^[2] - 419:29, 457:34</p> <p>government ^[18] - 372:27, 372:46, 373:15, 373:20, 375:28, 378:4, 406:33, 418:32, 418:33, 419:15, 419:29, 421:4, 427:45, 438:24, 447:18, 452:10, 453:7, 464:9</p> <p>Government ^[10] - 375:3, 377:26, 382:20, 419:45, 421:1, 423:8, 423:25, 431:34, 457:33, 463:39</p> <p>Government's ^[1] - 464:4</p> <p>grade ^[1] - 416:30</p> <p>grant ^[14] - 383:31, 384:13, 387:26, 390:36, 398:47, 437:17, 442:16, 442:17, 442:37, 442:41, 442:46, 443:12, 443:30, 453:37</p> <p>grants ^[20] - 381:25, 382:18, 383:14, 383:45, 384:22, 384:30, 384:40, 384:46, 384:47, 386:27, 390:34, 390:35, 398:44, 399:2, 409:3, 409:4, 417:4, 437:23, 443:40, 443:44</p> <p>grappling ^[1] - 392:34</p> <p>Grassroots ^[3] - 420:32, 456:37, 457:38</p> <p>grateful ^[1] - 445:4</p> <p>gravity ^[1] - 403:7</p> <p>great ^[8] - 386:4, 393:41, 438:30, 438:42, 452:11, 452:15, 454:18, 464:19</p> <p>greater ^[2] - 389:17, 398:46</p> <p>greatest ^[1] - 402:9</p> <p>grew ^[2] - 411:43, 446:27</p> <p>ground ^[3] - 387:17, 388:4, 447:16</p> <p>Group ^[2] - 388:28, 389:5</p> <p>group ^[9] - 371:43, 372:8, 372:12, 372:15, 372:16, 372:25, 380:27, 425:37, 439:5</p> <p>growing ^[1] - 457:30</p> <p>GST ^[1] - 373:36</p> <p>guess ^[8] - 425:3, 449:46, 451:8, 453:47, 455:23, 455:45, 463:16, 463:23</p> <p>guest ^[1] - 402:25</p> <p>guidance ^[1] - 454:36</p> <p>guidelines ^[1] - 464:15</p> <p>guides ^[2] - 464:5, 464:19</p> <p>guys ^[2] - 430:8, 444:26</p>	<p>464:19</p> <p>greater ^[2] - 389:17, 398:46</p> <p>greatest ^[1] - 402:9</p> <p>grew ^[2] - 411:43, 446:27</p> <p>ground ^[3] - 387:17, 388:4, 447:16</p> <p>Group ^[2] - 388:28, 389:5</p> <p>group ^[9] - 371:43, 372:8, 372:12, 372:15, 372:16, 372:25, 380:27, 425:37, 439:5</p> <p>growing ^[1] - 457:30</p> <p>GST ^[1] - 373:36</p> <p>guess ^[8] - 425:3, 449:46, 451:8, 453:47, 455:23, 455:45, 463:16, 463:23</p> <p>guest ^[1] - 402:25</p> <p>guidance ^[1] - 454:36</p> <p>guidelines ^[1] - 464:15</p> <p>guides ^[2] - 464:5, 464:19</p> <p>guys ^[2] - 430:8, 444:26</p>	<p>422:42, 428:16, 448:16</p> <p>hate ^[1] - 419:41</p> <p>head ^[2] - 377:4, 431:30</p> <p>heading ^[9] - 413:28, 422:28, 423:16, 427:11, 429:2, 438:42, 449:6, 449:12, 461:3</p> <p>health ^[5] - 373:21, 393:14, 395:1, 395:2, 395:9</p> <p>hear ^[10] - 370:23, 370:42, 371:12, 371:14, 371:27, 371:36, 371:37, 418:5, 418:7, 418:10</p> <p>heard ^[8] - 370:19, 377:35, 407:42, 416:36, 430:29, 430:30, 455:12, 460:34</p> <p>hearing ^[6] - 370:28, 370:34, 370:36, 445:32, 461:23</p> <p>hearings ^[1] - 370:19</p> <p>held ^[8] - 372:2, 391:42, 404:44, 405:8, 413:35, 447:9, 450:7, 456:8</p> <p>hello ^[2] - 371:25, 371:27</p> <p>help ^[2] - 400:22, 434:31</p> <p>helped ^[1] - 382:24</p> <p>helpful ^[2] - 378:28, 417:25</p> <p>hence ^[1] - 459:44</p> <p>hidden ^[3] - 430:4, 430:5, 457:8</p> <p>high ^[6] - 395:44, 414:39, 420:26, 423:13, 441:5, 453:1</p> <p>highest ^[1] - 452:9</p> <p>highlighted ^[2] - 390:33, 456:16</p> <p>Hill ^[1] - 378:26</p> <p>hindsight ^[3] - 413:2, 413:7, 413:8</p> <p>historical ^[1] - 458:36</p> <p>history ^[3] - 373:21, 438:15</p> <p>hiving ^[1] - 401:16</p> <p>hole ^[1] - 416:42</p> <p>honest ^[4] - 377:20, 379:26, 379:33, 429:1</p> <p>Honourable ^[1] - 370:16</p>	<p>hope ^[1] - 391:5</p> <p>hoped ^[1] - 432:8</p> <p>hopefully ^[6] - 377:5, 380:35, 401:34, 418:9, 430:11, 432:33</p> <p>hoping ^[1] - 426:35</p> <p>hour ^[1] - 413:24</p> <p>House ^[1] - 375:3</p> <p>housekeeping ^[1] - 371:3</p> <p>Hub ^[2] - 388:29, 389:5</p> <p>hub ^[2] - 371:44, 372:25</p> <p>husband ^[1] - 433:8</p>
I				
<p>idea ^[2] - 444:30, 464:13</p> <p>ideal ^[1] - 390:7</p> <p>ideally ^[1] - 451:37</p> <p>identified ^[5] - 384:16, 384:17, 384:23, 388:31, 452:7</p> <p>identify ^[1] - 385:21</p> <p>identifying ^[2] - 384:13, 387:21</p> <p>impact ^[12] - 386:44, 387:19, 387:25, 392:46, 394:6, 395:6, 399:25, 407:25, 412:18, 420:26, 453:22, 456:6</p> <p>impacted ^[9] - 385:32, 385:35, 386:42, 386:45, 387:38, 387:39, 387:45, 388:10, 456:11</p> <p>import ^[1] - 406:14</p> <p>implement ^[3] - 394:25, 413:12, 458:5</p> <p>Implementation ^[1] - 414:6</p> <p>implementation ^[1] - 413:3</p> <p>implemented ^[4] - 413:20, 462:38, 462:43, 462:44</p> <p>implementing ^[4] - 387:44, 392:32, 462:32, 462:33</p> <p>implications ^[1] - 401:3</p> <p>import ^[1] - 444:24</p> <p>importance ^[2] -</p>				

<p>428:20, 462:13</p> <p>important [6] - 370:26, 390:4, 390:25, 394:43, 460:15, 461:11</p> <p>impossible [1] - 423:19</p> <p>impost [1] - 392:30</p> <p>impression [2] - 447:23, 447:35</p> <p>improve [1] - 411:6</p> <p>improved [4] - 399:3, 457:31, 457:36, 459:11</p> <p>improvement [7] - 386:34, 387:44, 388:41, 449:15, 449:24, 450:13, 452:31</p> <p>improvements [1] - 451:3</p> <p>improving [1] - 463:30</p> <p>inaccurate [1] - 387:30</p> <p>inadequate [1] - 381:26</p> <p>inaugural [2] - 391:33, 392:9</p> <p>inception [1] - 446:3</p> <p>included [5] - 370:20, 382:23, 387:24, 387:35, 388:5</p> <p>including [5] - 373:2, 382:17, 388:39, 414:23, 415:3</p> <p>income [12] - 379:16, 381:19, 387:22, 389:14, 401:16, 410:3, 410:8, 414:22, 461:14, 461:34, 461:36</p> <p>income-producing [1] - 401:16</p> <p>incomes [1] - 437:18</p> <p>incorporated [1] - 396:27</p> <p>incorrect [1] - 433:39</p> <p>increase [10] - 384:40, 385:26, 401:38, 416:47, 424:10, 424:11, 424:20, 427:13, 430:16, 437:18</p> <p>increased [3] - 387:38, 423:46, 435:15</p> <p>increases [3] - 388:40, 416:20</p> <p>increasing [2] - 424:16, 428:36</p>	<p>indeed [1] - 453:45</p> <p>independence [4] - 393:17, 393:18, 395:28, 404:9</p> <p>independent [3] - 393:29, 441:43, 447:37</p> <p>independently [1] - 458:10</p> <p>index [1] - 437:19</p> <p>indicated [2] - 403:15, 447:2</p> <p>indication [1] - 386:24</p> <p>indicator [3] - 380:14, 386:14, 386:17</p> <p>indistinct [2] - 422:35, 436:33</p> <p>indistinct [3] - 446:9, 454:1, 457:9</p> <p>individual [5] - 385:35, 386:16, 450:37, 451:32, 463:44</p> <p>induction [1] - 447:29</p> <p>industrial [1] - 385:17</p> <p>influence [2] - 395:47, 411:12</p> <p>informal [2] - 447:39, 460:36</p> <p>information [41] - 377:47, 378:1, 385:30, 385:31, 392:28, 394:39, 394:41, 395:30, 405:22, 405:27, 412:45, 412:46, 414:38, 414:39, 414:46, 415:9, 416:4, 420:9, 422:44, 427:2, 428:10, 429:15, 429:16, 432:27, 433:32, 434:12, 435:40, 435:46, 436:13, 436:20, 438:1, 441:4, 441:21, 442:2, 460:35, 460:45, 460:47, 461:2, 463:11, 463:38, 464:3</p> <p>informed [6] - 372:4, 375:3, 395:47, 415:1, 415:11, 457:12</p> <p>infrastructure [11] - 393:7, 396:39, 401:26, 401:41, 415:44, 416:18, 416:21, 416:29,</p>	<p>417:16, 423:26, 460:22</p> <p>inherited [1] - 377:37</p> <p>initial [2] - 382:23, 419:38</p> <p>initiated [1] - 375:20</p> <p>input [2] - 438:29, 443:5</p> <p>INQ.001.001.0004 [1] - 434:31</p> <p>INQUIRY [2] - 369:6, 464:37</p> <p>Inquiry [7] - 370:3, 370:14, 370:19, 370:45, 371:2, 396:9, 445:3</p> <p>Inquiry's [1] - 370:29</p> <p>inside [1] - 406:38</p> <p>insight [1] - 456:24</p> <p>installation [1] - 377:39</p> <p>instance [4] - 373:34, 373:36, 374:22, 429:5</p> <p>instigate [1] - 377:18</p> <p>instruction [1] - 379:3</p> <p>instructions [1] - 384:3</p> <p>insurance [1] - 452:42</p> <p>insurance-related [1] - 452:42</p> <p>insurer [1] - 452:44</p> <p>integral [2] - 462:12, 463:22</p> <p>intend [1] - 394:25</p> <p>intent [1] - 394:34</p> <p>interaction [1] - 462:22</p> <p>interactions [1] - 457:32</p> <p>interested [4] - 372:7, 411:44, 419:9, 429:36</p> <p>interests [1] - 460:40</p> <p>interfere [2] - 432:12, 432:26</p> <p>interfering [1] - 432:18</p> <p>internal [12] - 394:20, 394:25, 414:8, 449:36, 450:36, 451:22, 451:43, 452:3, 452:7, 455:14, 463:3, 463:18</p> <p>internal/external [1] - 463:20</p> <p>interview [2] - 372:9, 372:10</p> <p>INTO [1] - 369:6</p>	<p>introduce [1] - 462:42</p> <p>introduced [2] - 385:7, 427:28</p> <p>introducing [1] - 418:39</p> <p>introductory [1] - 404:41</p> <p>invest [1] - 463:35</p> <p>invested [1] - 396:32</p> <p>investigate [1] - 379:18</p> <p>investment [6] - 393:14, 395:16, 401:25, 417:7, 417:17, 463:41</p> <p>invitation [1] - 402:24</p> <p>invited [4] - 380:2, 402:25, 432:6, 432:10</p> <p>involve [1] - 446:43</p> <p>involved [5] - 375:11, 375:32, 379:39, 379:46, 433:18</p> <p>involves [1] - 379:38</p> <p>ISLAND [1] - 369:6</p> <p>island [2] - 372:38, 458:37</p> <p>Island [104] - 370:3, 370:6, 370:14, 370:20, 370:27, 370:45, 371:44, 373:8, 373:24, 378:22, 378:25, 378:30, 382:34, 385:36, 390:21, 391:34, 391:47, 392:2, 392:5, 392:10, 392:17, 392:26, 392:34, 392:37, 393:6, 393:19, 393:25, 393:45, 394:15, 394:32, 394:45, 395:1, 395:8, 395:38, 396:4, 396:11, 396:12, 396:16, 396:20, 396:26, 396:31, 396:33, 397:11, 400:17, 402:41, 403:1, 403:12, 403:26, 404:4, 404:9, 405:33, 407:44, 408:6, 408:11, 408:21, 408:44, 409:5, 409:6, 411:43, 411:47, 412:3, 413:4, 413:6, 416:26, 416:36,</p>	<p>416:37, 418:19, 419:5, 419:10, 419:21, 419:27, 421:14, 423:34, 427:26, 431:24, 443:35, 445:40, 446:36, 446:37, 446:40, 447:17, 447:28, 447:32, 448:1, 448:3, 448:6, 448:29, 453:19, 453:20, 456:7, 458:19, 458:34, 459:3, 459:10, 459:16, 459:35, 459:41, 459:42, 459:47, 460:10, 460:17, 460:19, 461:12</p> <p>Islanders [1] - 417:10</p> <p>islands [1] - 409:6</p> <p>Islands [1] - 433:10</p> <p>isolated [2] - 373:12, 452:16</p> <p>issue [21] - 379:9, 388:8, 390:23, 406:21, 406:38, 407:28, 415:7, 415:15, 420:2, 428:45, 456:15, 458:26, 459:13, 459:22, 459:29, 459:34, 459:40, 461:18, 461:19, 461:40</p> <p>issues [11] - 376:10, 377:25, 380:6, 434:21, 445:16, 445:19, 450:12, 458:37, 462:29, 463:8, 464:16</p> <p>IT [4] - 374:1, 374:4, 378:27, 378:34</p> <p>item [4] - 434:40, 436:37, 439:3, 439:44</p> <p>itemised [1] - 422:44</p> <p>items [11] - 376:16, 377:24, 382:15, 385:38, 434:30, 440:17, 452:23, 455:16, 455:19, 455:46, 463:10</p> <p>itself [12] - 400:43, 423:28, 447:36, 455:10, 455:43, 457:32, 458:34, 459:7, 462:11, 462:17, 463:31, 463:35</p>
---	---	--	--	---

J	455:2, 455:3 key [11] - 386:41, 390:23, 390:25, 390:38, 394:27, 394:40, 394:41, 414:7, 452:6, 452:24, 463:25 kilometre [2] - 416:38, 416:39 kilometres [1] - 416:36 kilowatts [1] - 424:16 kind [8] - 374:10, 375:21, 408:35, 418:31, 427:17, 450:6, 450:24, 453:1 knowing [1] - 430:20 knowledge [13] - 374:43, 376:16, 378:3, 378:28, 386:17, 386:18, 387:28, 392:41, 412:15, 426:38, 426:42, 438:31, 459:5 known [3] - 392:3, 438:34, 438:36 KSEX.001.001.0082 [1] - 451:44	L	416:36, 418:23, 418:34, 421:4, 426:37, 428:44, 442:28, 442:33, 442:36, 442:42, 442:45, 461:24, 463:27, 463:28 late [5] - 377:13, 455:22, 455:34, 457:16, 462:44 latter [1] - 428:8 laugh [1] - 424:4 Law [1] - 375:8 leadership [2] - 393:22 Leanne [5] - 373:47, 374:3, 378:26, 378:30, 378:35 learn [1] - 374:11 learned [1] - 462:1 least [12] - 378:39, 382:5, 389:25, 396:18, 398:19, 398:32, 406:24, 417:5, 422:1, 423:31, 436:45, 438:35 leave [2] - 385:42, 396:33 leaving [5] - 384:35, 396:3, 440:17, 447:16, 459:43 led [3] - 386:38, 387:19, 397:8 ledger [1] - 441:1 left [13] - 375:9, 378:9, 382:28, 386:2, 386:23, 387:18, 388:16, 397:41, 409:7, 413:17, 424:46, 446:28, 460:13 legacy [1] - 377:24 legislated [1] - 385:17 legislation [11] - 385:26, 386:7, 386:11, 389:16, 389:36, 390:15, 390:16, 392:25, 407:34, 418:36, 425:25 legitimate [1] - 382:24 lend [1] - 458:36 less [2] - 399:7, 424:29 letter [3] - 433:3, 433:5, 433:6 letterheads [1] - 373:34 level [16] - 378:10, 410:25, 411:35, 413:17, 414:39, 415:44, 416:28, 417:13, 417:17, 417:18, 427:38, 450:46, 451:14, 453:2, 453:21, 455:18 Level [1] - 369:14 levels [1] - 395:44 levied [1] - 416:24 liability [2] - 443:29, 443:30 library [1] - 458:15 lieu [1] - 380:14 life [7] - 393:5, 401:42, 402:12, 402:16, 433:8, 433:10, 445:4 light [2] - 414:16, 435:8 likelihood [2] - 388:36, 438:8 likely [4] - 403:20, 454:3, 454:4 limit [1] - 395:28 limited [7] - 392:26, 393:1, 407:34, 411:12, 428:6, 462:21, 462:22 line [3] - 402:39, 440:17, 462:23 lines [9] - 383:7, 387:7, 405:4, 407:7, 424:41, 425:44, 425:45, 426:38, 461:18 link [9] - 370:39, 371:21, 371:22, 390:47, 453:8, 453:12, 459:35, 459:42, 459:44 linked [1] - 453:9 links [1] - 460:1 liquor [1] - 412:31 list [1] - 464:16 listening [1] - 423:45 listing [4] - 376:1, 376:31, 379:13, 452:10 lists [1] - 375:37 live [1] - 370:29 lived [2] - 378:31, 448:10 Lloyd [1] - 447:10 Loan [1] - 389:8 loan [6] - 388:41, 421:2, 442:15, 442:30, 442:32, 453:37 Local [4] - 419:45, 423:8, 431:34, 463:39 local [20] - 372:27, 372:46, 373:15, 373:20, 378:4, 406:33, 411:45, 418:32, 418:33, 419:14, 427:45, 438:24, 444:23, 447:17, 452:10, 453:7, 459:5, 459:6, 464:9 locals [3] - 423:27, 423:34, 431:27 location [1] - 452:16 Lockhart [1] - 418:42 logically [1] - 442:1 logo [1] - 373:35 London [2] - 373:4, 373:18 long-term [26] - 380:17, 380:36, 382:35, 388:24, 388:29, 390:13, 393:47, 394:4, 396:39, 399:8, 399:33, 399:44, 400:1, 400:43, 403:38, 409:15, 410:28, 412:34, 436:40, 437:14, 450:24, 453:2, 453:8, 453:10, 460:5, 464:9 Long-term [1] - 389:23 look [63] - 374:19, 375:20, 375:39, 376:3, 378:11, 379:5, 379:33, 386:2, 389:30, 389:47, 390:22, 391:46, 397:36, 401:15, 405:19, 405:20, 407:14, 408:3, 413:6, 413:12, 419:11, 420:36, 420:37, 420:46, 421:29, 422:35, 423:4, 423:32, 424:12, 427:7, 427:25, 428:13, 428:21, 429:15, 430:6, 430:22, 430:26, 431:25, 431:39, 431:43, 432:9, 433:1, 433:25, 435:11, 439:39, 441:8, 441:38,
	K		lack [8] - 373:30, 395:18, 412:14, 412:20, 412:38, 423:21, 428:4, 455:24 lacking [1] - 450:3 ladies [1] - 378:40 lady's [1] - 375:7 land [5] - 407:39, 407:45, 408:7, 459:14 landholders [1] - 408:6 lands [1] - 370:8 language [1] - 413:38 large [6] - 373:3, 377:45, 418:44, 423:43, 428:26, 438:29 largely [1] - 398:36 larger [1] - 377:46 last [25] - 370:19, 370:26, 377:11, 385:44, 387:11, 388:16, 394:10, 397:13, 403:25, 404:3, 409:26, 455:2, 455:3 key [11] - 386:41, 390:23, 390:25, 390:38, 394:27, 394:40, 394:41, 414:7, 452:6, 452:24, 463:25 kilometre [2] - 416:38, 416:39 kilometres [1] - 416:36 kilowatts [1] - 424:16 kind [8] - 374:10, 375:21, 408:35, 418:31, 427:17, 450:6, 450:24, 453:1 knowing [1] - 430:20 knowledge [13] - 374:43, 376:16, 378:3, 378:28, 386:17, 386:18, 387:28, 392:41, 412:15, 426:38, 426:42, 438:31, 459:5 known [3] - 392:3, 438:34, 438:36 KSEX.001.001.0082 [1] - 451:44
KATHERINE [1] - 445:27 Katherine [1] - 445:38 Kathleen [1] - 369:28 Katie [3] - 425:35, 434:2, 445:24 keep [9] - 380:46, 392:12, 406:8, 417:15, 419:13, 419:17, 430:15, 442:11, 449:32 keeping [1] - 461:9 Kelly [10] - 391:18, 391:27, 425:35, 432:40, 432:44, 433:25, 433:30, 433:34, 433:43, 434:2 KELLY [1] - 391:21 kept [3] - 436:33,			

<p>448:16, 448:43, 453:6, 455:46, 457:22, 457:47, 458:22, 458:29, 458:38, 458:46, 461:35, 462:28, 462:37, 463:10</p> <p>looked [7] - 374:30, 420:20, 421:7, 422:26, 458:33, 458:42, 458:44</p> <p>looking [14] - 374:11, 376:39, 377:35, 382:26, 421:36, 424:6, 426:21, 431:15, 435:12, 437:16, 443:22, 452:30, 458:18, 461:21</p> <p>looks [1] - 438:42</p> <p>losing [1] - 385:36</p> <p>loss [10] - 422:38, 422:44, 424:14, 430:4, 430:7, 430:9, 430:12, 430:14, 438:18, 438:19</p> <p>lost [1] - 404:29</p> <p>Lotta [16] - 372:9, 372:34, 375:1, 375:3, 375:20, 386:24, 398:42, 426:9, 427:27, 432:20, 432:26, 433:17, 433:19, 439:17, 460:41</p> <p>Lotta's [1] - 379:42</p> <p>low [3] - 424:34, 461:34, 462:46</p> <p>lower [1] - 462:36</p> <p>LTFP [1] - 437:21</p> <p>luck [1] - 398:38</p> <p>LUNCHEON [1] - 445:13</p>	<p>maintaining [3] - 401:46, 416:23, 458:12</p> <p>maintenance [2] - 448:41, 460:9</p> <p>majority [3] - 422:38, 449:35, 458:24</p> <p>manage [6] - 376:41, 377:46, 378:20, 383:5, 386:28, 453:14</p> <p>managed [2] - 386:26, 452:11</p> <p>management [63] - 373:23, 374:36, 375:37, 378:2, 378:5, 380:18, 380:26, 380:34, 393:23, 394:20, 394:25, 394:26, 395:24, 395:26, 402:2, 402:7, 402:10, 405:31, 407:36, 409:7, 414:9, 415:17, 446:33, 447:3, 447:6, 447:11, 447:14, 447:18, 447:26, 447:31, 448:19, 448:33, 448:37, 448:40, 448:46, 449:2, 449:20, 449:22, 449:33, 449:38, 449:39, 449:43, 450:31, 451:2, 451:13, 451:24, 451:28, 451:31, 451:38, 452:18, 452:28, 453:5, 453:25, 453:41, 454:34, 458:19, 459:2, 459:3, 460:21, 460:25, 460:26, 462:41</p> <p>Management" [1] - 449:7</p> <p>manager [43] - 371:44, 372:4, 372:5, 372:8, 372:12, 372:15, 372:16, 372:25, 373:3, 373:4, 373:42, 373:43, 373:47, 375:43, 376:24, 379:4, 380:24, 380:25, 380:28, 384:3, 385:13, 389:41, 390:20, 398:42, 418:35, 418:36,</p>	<p>418:42, 419:20, 419:25, 419:37, 425:8, 425:10, 425:37, 425:43, 426:9, 426:10, 426:40, 427:27, 439:5, 454:26</p> <p>Manager [2] - 388:28, 389:5</p> <p>managers [5] - 373:42, 378:24, 384:24, 450:9, 460:30</p> <p>managing [2] - 401:36, 461:6</p> <p>manifest [2] - 455:10, 455:43</p> <p>manner [1] - 461:41</p> <p>March [5] - 388:15, 404:19, 404:44, 405:8, 411:24</p> <p>Marino [1] - 370:16</p> <p>mark [4] - 396:18, 397:15, 397:16, 453:26</p> <p>Mary [1] - 375:8</p> <p>mass [1] - 459:14</p> <p>massive [2] - 381:24, 386:5</p> <p>match [1] - 448:28</p> <p>material [9] - 394:6, 399:25, 419:21, 444:27, 450:2, 450:20, 452:29, 452:32, 461:37</p> <p>materials [2] - 421:20, 421:36</p> <p>matter [11] - 379:47, 386:1, 386:2, 390:18, 419:13, 419:36, 423:38, 423:44, 424:29, 433:33, 444:39</p> <p>matters [10] - 371:3, 388:46, 393:30, 396:22, 396:47, 398:38, 429:27, 448:3, 451:11</p> <p>Mayor [20] - 402:40, 402:46, 402:47, 403:11, 403:23, 403:25, 403:47, 405:3, 414:12, 421:27, 430:34, 431:5, 431:19, 431:23, 434:5, 434:7, 439:29, 439:33, 439:40, 462:23</p> <p>Mayor's [1] - 435:32</p>	<p>Mayoral [1] - 457:14</p> <p>McCoy [4] - 404:28, 405:4, 413:32, 432:3</p> <p>McFadyen [12] - 379:46, 389:21, 391:18, 391:21, 391:25, 391:27, 408:19, 415:28, 417:21, 417:26, 417:31, 432:41</p> <p>McNally [2] - 369:20, 370:13</p> <p>mean [17] - 376:45, 387:43, 403:5, 408:36, 419:26, 420:37, 420:46, 427:27, 427:34, 428:9, 429:6, 448:4, 448:7, 448:36, 451:34, 452:27, 454:8</p> <p>meaning [1] - 443:27</p> <p>means [1] - 437:40</p> <p>meant [4] - 382:12, 424:21, 448:37, 456:7</p> <p>measured [1] - 453:38</p> <p>measures [1] - 388:42</p> <p>mechanisms [1] - 398:46</p> <p>media [1] - 385:39</p> <p>medical [1] - 373:19</p> <p>meet [4] - 400:17, 410:44, 431:46, 453:35</p> <p>meeting [72] - 370:8, 374:39, 374:41, 374:42, 380:19, 380:41, 385:44, 389:43, 392:8, 393:31, 394:10, 397:14, 398:2, 398:3, 398:25, 399:30, 400:18, 402:18, 402:19, 402:24, 402:32, 402:33, 402:47, 403:5, 403:11, 403:25, 404:3, 405:32, 407:20, 407:32, 409:26, 409:41, 410:46, 413:27, 414:35, 414:41, 421:16, 421:24, 421:25, 421:28, 421:37, 424:7, 424:26, 428:35, 431:7, 432:12, 432:40, 433:42, 433:44,</p>	<p>433:47, 434:10, 434:11, 434:17, 435:32, 436:38, 437:31, 439:7, 439:15, 439:20, 439:30, 439:32, 439:35, 440:27, 446:21, 446:22, 447:27, 449:5, 455:2, 463:27, 464:18</p> <p>Meeting [4] - 404:44, 405:8, 413:29, 413:34</p> <p>meetings [29] - 375:18, 380:3, 395:31, 402:22, 402:40, 409:14, 409:26, 416:27, 421:32, 422:35, 423:33, 425:5, 426:8, 426:18, 430:35, 431:2, 431:4, 431:19, 432:6, 434:5, 434:23, 439:44, 455:37, 456:8, 460:36, 460:37, 461:28, 462:24, 464:18</p> <p>meets [1] - 389:35</p> <p>member [12] - 370:22, 380:3, 399:13, 400:5, 407:14, 411:11, 419:30, 422:7, 425:6, 428:15, 433:17, 447:37</p> <p>members [18] - 370:23, 379:45, 391:34, 395:42, 402:20, 406:45, 411:12, 426:47, 428:2, 446:14, 446:17, 454:14, 454:37, 460:37, 461:31, 463:28, 463:45, 464:9</p> <p>memory [2] - 395:3, 450:14</p> <p>mentioned [12] - 380:46, 387:33, 407:31, 412:30, 413:1, 428:19, 440:45, 442:15, 444:12, 444:14, 451:4, 454:29</p> <p>mentioning [2] - 431:10, 454:44</p> <p>message [6] - 406:14,</p>
M				
<p>m'mm [1] - 428:38</p> <p>Madam [4] - 403:47, 415:24, 444:8, 444:46</p> <p>mainland [4] - 388:6, 395:3, 407:44, 411:43</p> <p>maintain [7] - 395:44, 398:27, 402:13, 402:15, 416:33, 439:7, 439:24</p> <p>maintained [1] - 415:44</p>				

406:44, 406:45, 432:11, 432:17, 432:18 messy [1] - 374:19 met [4] - 375:13, 404:17, 410:45, 447:37 methodology [3] - 378:12, 408:5, 408:10 mid [1] - 455:47 mid-2019 [2] - 450:34, 454:44 mid-2020 [1] - 450:35 middle [1] - 383:10 might [19] - 377:42, 404:34, 408:32, 412:21, 412:26, 422:15, 422:41, 432:10, 432:16, 432:18, 432:31, 433:4, 433:34, 434:31, 435:47, 452:43, 454:7, 454:29, 458:38 miles [1] - 434:36 million [53] - 378:43, 379:23, 382:14, 383:15, 383:33, 383:34, 383:36, 383:46, 383:47, 384:44, 384:45, 386:35, 390:30, 392:21, 392:22, 394:12, 394:13, 397:15, 397:16, 397:17, 397:41, 397:46, 401:32, 402:38, 421:2, 421:5, 423:27, 424:34, 428:35, 428:37, 428:41, 428:42, 428:43, 429:6, 429:9, 430:14, 440:6, 440:7, 440:32, 440:33, 442:30, 442:32, 442:41, 442:46, 443:12, 453:35, 453:36 million-odd [1] - 423:27 mind [9] - 376:38, 385:6, 389:42, 423:7, 423:18, 425:21, 432:17, 449:32, 452:43 mindful [2] - 407:33, 444:40 minimal [1] - 416:26	minimum [6] - 389:14, 408:47, 436:39, 436:43, 436:44 Minister [1] - 370:15 minor [2] - 381:15, 438:11 minute [3] - 388:26, 389:10, 449:5 Minute [1] - 457:15 Minutes [2] - 413:28, 413:34 minutes [31] - 380:39, 380:41, 388:3, 395:24, 395:25, 395:29, 395:36, 399:30, 400:11, 402:4, 402:26, 402:32, 403:21, 404:21, 404:22, 404:43, 405:7, 409:43, 414:17, 414:41, 422:10, 432:33, 432:37, 434:6, 435:37, 435:45, 439:3, 441:12, 457:23, 461:15, 464:18 misleading [1] - 410:27 missing [1] - 450:25 mitigate [2] - 410:4, 453:13 mitigation [1] - 453:14 model [10] - 393:18, 393:19, 393:25, 393:26, 394:45, 401:30, 407:37, 407:38, 408:4, 447:18 modelling [1] - 437:21 moderate [2] - 416:31, 416:47 modest [1] - 384:34 modification [1] - 396:16 modifications [1] - 395:23 moment [6] - 383:17, 383:28, 384:21, 407:16, 459:8, 459:43 moments [1] - 407:18 Monday [1] - 372:33 money [8] - 393:38, 401:46, 414:18, 416:29, 420:47, 423:12, 436:46, 442:29 monitor [1] - 404:29 month [3] - 376:33, 434:14, 463:28	months [22] - 374:27, 379:33, 382:27, 387:11, 394:4, 394:17, 397:15, 399:22, 400:46, 406:1, 410:33, 412:14, 420:7, 420:8, 420:11, 430:32, 430:38, 437:27, 450:34, 450:35, 451:5, 454:35 morning [4] - 370:1, 372:11, 461:24, 464:30 MORRIS [4] - 417:45, 418:3, 418:5, 444:2 Morris [2] - 369:28, 371:2 most [9] - 371:11, 377:44, 378:35, 382:11, 395:34, 441:15, 446:28, 452:35, 459:44 mostly [3] - 373:21, 424:46, 426:19 motion [3] - 404:27, 405:1, 422:17 move [6] - 372:38, 400:47, 405:39, 419:41, 419:44, 436:15 moved [13] - 372:41, 380:32, 389:20, 395:4, 398:4, 404:27, 405:2, 409:45, 413:32, 422:17, 422:21, 434:11, 449:16 moved [1] - 381:35 movements [1] - 424:2 moving [3] - 385:34, 392:6, 417:15 MP [1] - 370:16 MS [4] - 417:45, 418:3, 418:5, 444:2 must [3] - 395:37, 419:42, 420:39	naming [1] - 446:16 Nankivell [2] - 373:46, 382:40 narrative [1] - 395:29 narrow [1] - 390:21 Nation [1] - 370:9 Nations [1] - 370:11 naturally [2] - 392:46, 412:41 nature [2] - 410:24, 412:36 near [1] - 418:25 nearly [3] - 384:44, 413:24, 418:33 necessarily [7] - 399:14, 425:31, 448:30, 450:45, 463:21, 463:22, 463:37 necessary [5] - 381:19, 382:4, 398:18, 421:47, 423:36 need [31] - 386:28, 396:44, 406:4, 408:46, 410:23, 411:10, 411:32, 411:34, 413:7, 415:41, 416:11, 417:17, 420:23, 420:24, 427:13, 427:38, 428:17, 437:7, 444:27, 448:43, 449:32, 450:1, 451:28, 455:38, 457:26, 457:39, 457:47, 458:5, 458:21, 459:25, 462:37 needed [26] - 373:30, 373:31, 376:28, 379:18, 379:19, 386:9, 386:25, 390:34, 393:6, 393:13, 397:34, 402:10, 402:14, 404:6, 407:33, 407:35, 407:36, 408:42, 429:38, 436:43, 436:44, 450:2, 450:6, 452:11, 457:31, 457:35 needs [9] - 416:46, 422:30, 423:40, 437:7, 454:6, 458:29, 459:7, 459:22, 460:11 negative [3] - 400:26, 424:2, 450:43	negatively [1] - 386:45 negotiations [1] - 397:30 net [3] - 384:29, 384:43, 394:7 never [10] - 406:15, 416:3, 416:4, 420:47, 424:32, 429:7, 430:29, 430:30, 431:28, 437:10 new [40] - 373:28, 374:10, 375:33, 377:15, 377:18, 377:29, 378:24, 378:29, 378:30, 378:37, 379:30, 379:31, 380:12, 381:17, 386:12, 388:2, 390:10, 392:30, 392:32, 392:34, 393:25, 403:18, 413:7, 413:13, 418:36, 419:30, 419:36, 419:44, 420:13, 420:21, 420:27, 421:7, 430:28, 430:33, 431:12, 442:36, 442:37, 452:46, 463:28, 464:9 New [11] - 406:33, 407:38, 408:1, 419:16, 419:44, 423:7, 423:8, 423:25, 427:45, 447:17, 463:37 newly [1] - 374:15 newly-established [1] - 374:15 newy [1] - 376:26 Nexia [3] - 420:32, 456:37, 456:42 next [18] - 370:22, 370:34, 379:38, 389:43, 391:18, 407:29, 417:38, 417:45, 422:25, 428:40, 430:13, 435:36, 439:2, 439:43, 441:1, 441:11, 441:44, 445:24 Nexus [1] - 420:17 nice [2] - 390:5, 390:8 night [2] - 372:36, 375:3 nil [1] - 383:46 NIRC [1] - 392:3
--	---	---	---	---

<p>NIRC.001.001.0020 ^[1] - 380:40</p> <p>NIRC.001.006.0013_0004 ^[1] - 422:16</p> <p>NIRC.PUB.001.0070 ^[1] - 382:34</p> <p>NIRC.PUB.001.0078 ^[1] - 388:17</p> <p>NIRC.PUB.001.0083_0005 ^[1] - 404:25</p> <p>NIRC.PUB.001.0106_0004 ^[1] - 399:29</p> <p>NIRC.PUB.001.0128_0008 ^[1] - 413:28</p> <p>NIRC.PUB.001.0140 ^[1] - 409:42</p> <p>NIRC.PUB.001.0161_0002 ^[1] - 432:30</p> <p>NIRC.PUB.001.0188 ^[1] - 449:4</p> <p>No.3 ^[1] - 421:40</p> <p>nobody ^[3] - 428:15, 430:3, 430:22</p> <p>Nola ^[1] - 370:16</p> <p>none ^[1] - 462:35</p> <p>NORFOLK ^[1] - 369:6</p> <p>Norfolk ^[69] - 370:3, 370:6, 370:14, 370:20, 370:27, 370:45, 371:44, 373:8, 373:16, 373:23, 378:22, 382:34, 390:21, 391:34, 391:47, 392:2, 392:5, 392:10, 392:17, 392:34, 392:37, 393:18, 393:25, 394:15, 394:32, 394:44, 395:1, 395:8, 395:38, 396:4, 396:11, 396:12, 396:15, 396:20, 396:26, 396:31, 396:33, 397:11, 404:4, 404:9, 405:33, 407:44, 408:6, 408:11, 408:20, 409:5, 412:2, 413:3, 413:6, 418:19, 419:5, 419:10, 419:21, 445:40, 446:27, 446:40, 447:17, 447:30, 448:26, 452:15, 453:19, 459:14, 459:47, 460:10, 460:17, 460:18, 461:12</p>	<p>normal ^[8] - 390:2, 396:34, 410:46, 423:23, 423:24, 427:46, 444:18</p> <p>normal's ^[1] - 413:8</p> <p>normally ^[1] - 395:17</p> <p>northern ^[1] - 390:8</p> <p>northwest ^[1] - 373:11</p> <p>note ^[8] - 381:26, 381:41, 398:7, 404:10, 404:28, 415:18, 445:8, 461:39</p> <p>noted ^[9] - 381:26, 403:17, 403:18, 405:10, 405:16, 409:21, 450:23, 451:24, 461:16</p> <p>notes ^[4] - 377:42, 381:35, 389:23, 421:43</p> <p>nothing ^[4] - 383:2, 431:5, 431:41</p> <p>notice ^[3] - 387:32, 400:44, 422:41</p> <p>notification ^[1] - 372:9</p> <p>noting ^[2] - 388:37, 463:23</p> <p>November ^[9] - 380:41, 392:9, 398:3, 403:1, 403:12, 413:35, 421:15, 421:17, 422:11</p> <p>NSW ^[1] - 369:15</p> <p>number ^[23] - 374:1, 374:27, 375:13, 376:15, 377:36, 379:4, 382:16, 384:24, 387:38, 388:5, 388:6, 393:29, 395:2, 396:45, 396:47, 402:40, 405:34, 416:25, 419:37, 421:2, 423:21, 429:6</p> <p>numbers ^[5] - 378:39, 379:6, 397:36, 422:27, 427:42</p> <p>numerous ^[3] - 392:25, 395:15, 412:43</p>	<p>obligation ^[1] - 459:31</p> <p>observation ^[1] - 422:32</p> <p>observe ^[1] - 402:21</p> <p>observed ^[1] - 449:3</p> <p>observer ^[1] - 434:7</p> <p>observing ^[2] - 426:19, 426:21</p> <p>obtaining ^[1] - 455:10</p> <p>obviated ^[1] - 396:44</p> <p>obvious ^[6] - 389:46, 392:17, 393:21, 413:7, 422:27, 457:28</p> <p>obviously ^[25] - 374:6, 374:20, 376:37, 378:6, 378:24, 378:31, 381:29, 382:13, 384:4, 384:44, 384:46, 384:47, 387:28, 390:4, 395:6, 399:23, 409:7, 411:42, 422:26, 423:26, 424:42, 454:16, 456:6, 456:28, 462:17</p> <p>occasion ^[5] - 404:14, 404:15, 451:5, 455:21, 455:32</p> <p>occasions ^[9] - 375:13, 394:40, 403:26, 411:15, 412:44, 426:23, 431:2, 455:33, 455:36</p> <p>occur ^[1] - 396:20</p> <p>occurred ^[3] - 384:27, 387:14, 440:15</p> <p>occurring ^[2] - 430:42, 438:16</p> <p>occurs ^[1] - 442:11</p> <p>October ^[4] - 391:38, 392:8, 418:23, 447:27</p> <p>odd ^[1] - 423:27</p> <p>OF ^[1] - 371:8</p> <p>off-line ^[1] - 402:39</p> <p>offer ^[4] - 404:10, 411:29, 411:38, 430:37</p> <p>office ^[5] - 374:4, 374:7, 375:29, 378:35, 385:12</p> <p>Office ^[2] - 378:23, 463:39</p> <p>officer ^[16] - 372:19, 372:24, 372:27, 372:47, 411:15, 412:21, 412:22,</p>	<p>414:36, 422:31, 427:32, 439:18, 440:47, 451:43, 452:3, 452:8, 454:41</p> <p>officer's ^[3] - 381:42, 398:8, 421:44</p> <p>officers ^[5] - 419:39, 425:38, 425:43, 426:10, 427:1</p> <p>offices ^[1] - 373:25</p> <p>offset ^[1] - 404:1</p> <p>often ^[1] - 428:25</p> <p>old ^[2] - 388:4, 392:33</p> <p>on-the-ground ^[1] - 447:16</p> <p>once ^[9] - 379:45, 386:46, 430:27, 430:34, 430:36, 431:11, 431:40, 444:4, 451:6</p> <p>one ^[88] - 373:9, 373:42, 373:43, 374:22, 377:37, 377:43, 378:40, 378:47, 381:17, 383:12, 383:39, 386:22, 387:24, 387:36, 387:40, 388:15, 391:33, 395:15, 399:20, 403:31, 405:41, 407:11, 407:18, 408:19, 409:26, 410:17, 410:37, 411:11, 411:27, 411:41, 413:26, 413:29, 414:1, 415:33, 416:26, 416:32, 419:41, 420:11, 421:3, 421:33, 422:39, 424:4, 424:7, 425:39, 426:23, 426:35, 427:44, 428:19, 429:7, 429:27, 430:26, 430:35, 433:17, 434:1, 434:5, 434:10, 434:34, 434:39, 435:13, 438:17, 440:17, 440:32, 442:39, 443:21, 444:35, 447:8, 450:23, 451:24, 451:39, 454:6, 454:16, 454:43, 455:32, 456:30, 458:1, 459:40, 459:41, 459:45, 460:6,</p>	<p>460:32, 460:43, 461:11, 463:21</p> <p>one's ^[1] - 412:21</p> <p>ones ^[7] - 374:8, 384:47, 390:32, 430:12, 450:23, 452:46, 453:1</p> <p>ongoing ^[5] - 376:22, 388:42, 407:13, 453:2, 460:16</p> <p>online ^[3] - 445:20, 448:15, 456:8</p> <p>onwards ^[2] - 383:32, 448:7</p> <p>open ^[5] - 370:27, 402:23, 460:35, 460:44, 461:9</p> <p>opened ^[1] - 371:22</p> <p>opening ^[5] - 391:29, 391:44, 413:1, 413:25, 415:28</p> <p>operate ^[8] - 397:35, 398:27, 401:26, 401:43, 407:1, 415:35, 415:37, 415:38</p> <p>operated ^[2] - 392:1, 392:41</p> <p>operating ^[10] - 381:16, 383:32, 384:29, 384:40, 384:43, 384:46, 386:27, 387:26, 401:22, 405:31</p> <p>operation ^[2] - 407:46, 433:20</p> <p>operational ^[13] - 384:12, 405:34, 409:28, 410:7, 410:29, 426:46, 450:21, 450:26, 452:36, 453:1, 453:11, 462:19, 462:40</p> <p>operations ^[13] - 376:22, 387:34, 397:23, 397:28, 401:21, 401:35, 401:36, 422:37, 423:20, 426:8, 426:13, 426:40, 426:44</p> <p>opinion ^[3] - 387:14, 425:29, 433:39</p> <p>opinions ^[1] - 425:31</p> <p>opportunities ^[2] - 453:46, 459:24</p> <p>opportunity ^[3] - 424:37, 454:11, 454:13</p>
--	--	---	--	---

<p>opposed ^[4] - 393:18, 400:32, 407:45, 408:7</p> <p>optimistic ^[3] - 396:9, 410:19, 410:24</p> <p>option ^[10] - 383:3, 383:4, 383:9, 383:12, 458:23, 458:32, 458:42, 458:43, 460:14</p> <p>options ^[10] - 377:36, 383:2, 388:39, 388:41, 414:24, 414:33, 415:16, 458:20, 458:30, 458:44</p> <p>order ^[10] - 370:34, 376:34, 392:20, 401:11, 401:26, 423:2, 457:36, 458:22, 458:29, 459:25</p> <p>orders ^[1] - 378:2</p> <p>ordinary ^[1] - 456:46</p> <p>organisation ^[7] - 373:28, 374:10, 411:33, 411:35, 414:19, 420:18, 427:36</p> <p>organisations ^[1] - 447:8</p> <p>original ^[7] - 381:9, 387:24, 387:27, 440:6, 440:31, 442:29, 444:33</p> <p>originally ^[5] - 380:31, 386:7, 396:21, 425:35, 428:34</p> <p>origins ^[1] - 449:27</p> <p>otherwise ^[4] - 392:3, 397:32, 424:27, 429:43</p> <p>ought ^[1] - 457:44</p> <p>ourselves ^[1] - 396:7</p> <p>outcome ^[4] - 393:42, 395:11, 409:20, 428:28</p> <p>outcomes ^[5] - 394:44, 395:1, 396:11, 396:12, 414:8</p> <p>outlined ^[1] - 448:46</p> <p>outlines ^[1] - 452:5</p> <p>outset ^[2] - 392:17, 393:21</p> <p>outside ^[1] - 379:42</p> <p>outstripped ^[1] - 397:10</p> <p>over-expenditures ^[1] - 440:15</p>	<p>overall ^[3] - 386:35, 461:34, 461:36</p> <p>overarching ^[1] - 457:34</p> <p>overheads ^[1] - 382:24</p> <p>overlay ^[1] - 408:9</p> <p>overly ^[1] - 413:2</p> <p>oversight ^[3] - 463:18, 463:19</p> <p>overview ^[2] - 373:24, 411:18</p> <p>owed ^[1] - 397:31</p> <p>own ^[4] - 429:10, 450:9, 450:16, 463:47</p> <p>owned ^[1] - 452:41</p> <p>owners ^[2] - 450:8, 450:9</p> <p>ownership ^[9] - 377:24, 450:8, 459:46, 459:47, 460:3, 460:14, 460:15, 460:16, 460:20</p>	<p>411:14, 439:4, 440:1, 441:44</p> <p>paragraphs ^[1] - 449:17</p> <p>parallel ^[1] - 408:38</p> <p>paramount ^[1] - 427:37</p> <p>Parliament ^[1] - 419:30</p> <p>part ^[18] - 376:28, 377:12, 380:31, 380:33, 381:22, 381:29, 386:41, 390:2, 390:25, 390:38, 395:34, 403:14, 419:9, 421:37, 424:43, 452:45, 462:12</p> <p>participation ^[1] - 395:46</p> <p>particular ^[30] - 389:41, 392:2, 393:30, 394:46, 395:45, 397:30, 399:40, 399:46, 400:14, 402:32, 402:33, 403:29, 406:38, 410:42, 412:32, 419:19, 424:20, 429:5, 429:17, 440:23, 444:21, 446:25, 450:37, 452:44, 453:39, 454:23, 454:27, 455:7, 456:24, 459:47</p> <p>particularly ^[19] - 379:18, 381:3, 387:20, 393:2, 393:44, 396:1, 396:11, 401:41, 404:3, 407:23, 409:2, 409:25, 410:4, 410:5, 431:9, 431:33, 453:28, 459:35</p> <p>parties ^[1] - 444:34</p> <p>party ^[1] - 387:3</p> <p>passed ^[1] - 403:7</p> <p>passing ^[1] - 454:29</p> <p>past ^[9] - 370:10, 378:17, 393:7, 401:22, 401:42, 402:12, 402:16, 416:41, 438:16</p> <p>patching ^[1] - 416:42</p> <p>pathway ^[1] - 396:10</p> <p>Paul ^[1] - 369:27</p> <p>pause ^[1] - 407:12</p> <p>pausing ^[4] - 401:14,</p>	<p>404:26, 436:41, 450:28</p> <p>pay ^[24] - 370:9, 385:37, 387:38, 393:12, 406:42, 408:22, 408:26, 408:31, 408:36, 408:39, 409:12, 409:18, 409:24, 409:36, 420:42, 423:35, 424:32, 424:33, 431:27, 431:28, 431:29, 431:31, 461:32</p> <p>paying ^[2] - 408:6, 408:30</p> <p>payment ^[1] - 421:3</p> <p>payments ^[1] - 377:38</p> <p>payroll ^[1] - 374:5</p> <p>pee ^[1] - 390:31</p> <p>peel ^[1] - 458:39</p> <p>people ^[43] - 370:6, 370:8, 370:11, 373:31, 373:35, 374:8, 375:1, 375:6, 378:16, 379:29, 385:15, 385:35, 386:4, 390:31, 395:1, 395:8, 396:12, 396:30, 408:6, 408:20, 411:29, 411:33, 411:39, 412:9, 412:26, 420:3, 423:34, 426:8, 430:5, 432:27, 444:41, 447:42, 450:43, 452:39, 452:40, 455:12, 455:24, 459:4, 459:47, 460:17, 460:18, 464:9</p> <p>people's ^[3] - 408:26, 408:35, 408:39</p> <p>per ^[5] - 385:26, 395:4, 395:5, 416:38, 437:17</p> <p>perceived ^[2] - 405:27, 452:5</p> <p>percentage ^[2] - 461:34, 462:33</p> <p>perception ^[1] - 424:38</p> <p>perfect ^[1] - 386:31</p> <p>performance ^[9] - 388:42, 393:30, 405:22, 405:27, 436:8, 447:39, 447:47, 448:3, 448:5</p> <p>Performance ^[1] -</p>	<p>405:30</p> <p>performances ^[1] - 410:37</p> <p>performing ^[3] - 405:37, 411:34, 417:14</p> <p>perhaps ^[10] - 399:29, 404:34, 409:41, 417:37, 419:2, 423:44, 432:19, 436:1, 450:46, 462:26</p> <p>period ^[25] - 376:14, 376:33, 378:22, 378:32, 386:17, 391:42, 392:39, 397:17, 399:6, 401:47, 412:14, 413:15, 414:36, 418:26, 418:35, 419:4, 420:8, 427:28, 427:43, 433:11, 446:40, 448:10, 455:47, 458:25, 458:26</p> <p>permanently ^[1] - 372:38</p> <p>persisted ^[1] - 445:44</p> <p>person ^[3] - 391:19, 450:33, 451:4</p> <p>personal ^[2] - 386:1, 386:2</p> <p>personalities ^[1] - 460:33</p> <p>personally ^[3] - 389:45, 420:20, 423:1</p> <p>personnel ^[1] - 455:13</p> <p>perspective ^[4] - 374:37, 400:34, 453:15, 457:45</p> <p>perusal ^[1] - 454:33</p> <p>PETER ^[1] - 418:1</p> <p>Peter ^[3] - 375:13, 377:13, 418:16</p> <p>Phil ^[10] - 434:17, 434:22, 434:41, 436:38, 438:23, 438:24, 438:39, 439:9, 439:32, 439:45</p> <p>Phil's ^[1] - 436:4</p> <p>phone ^[4] - 372:9, 372:10, 387:38, 388:5</p> <p>pick ^[3] - 378:16, 386:16, 424:22</p> <p>picked ^[1] - 372:34</p> <p>picture ^[3] - 374:26, 429:2, 437:8</p>
--	--	---	--	--

<p>pieces [1] - 392:25</p> <p>pile [1] - 422:39</p> <p>place [21] - 372:41, 377:1, 377:9, 385:14, 386:10, 387:23, 407:34, 409:7, 416:17, 420:13, 420:31, 420:33, 420:35, 428:6, 430:18, 431:14, 433:27, 438:31, 439:11, 449:23, 454:41</p> <p>placed [1] - 392:21</p> <p>places [1] - 448:17</p> <p>plan [37] - 379:20, 380:17, 380:36, 382:35, 388:25, 388:29, 388:32, 394:4, 394:24, 399:8, 399:34, 399:44, 400:1, 400:43, 402:11, 403:39, 405:31, 409:16, 409:17, 409:28, 409:29, 410:7, 410:19, 410:24, 410:27, 410:29, 412:34, 436:41, 437:14, 453:9, 453:11, 453:25, 455:20, 458:5, 460:6, 463:7</p> <p>Plan [2] - 389:24, 414:6</p> <p>plane [2] - 374:2, 374:33</p> <p>planes [1] - 423:21</p> <p>planned [1] - 433:8</p> <p>planning [1] - 453:3</p> <p>plans [13] - 375:37, 380:18, 380:26, 380:34, 394:1, 402:2, 402:7, 402:10, 448:40, 453:11, 453:14, 454:34</p> <p>plateaus [1] - 383:35</p> <p>play [4] - 412:11, 453:41, 463:25, 464:14</p> <p>played [1] - 407:28</p> <p>playing [1] - 410:8</p> <p>plus [2] - 392:42, 423:27</p> <p>point [35] - 373:43, 375:1, 376:12, 376:36, 377:9, 377:20, 380:9, 380:29, 381:1,</p>	<p>381:15, 381:18, 381:23, 383:19, 386:20, 386:38, 387:15, 387:18, 390:27, 390:28, 395:19, 399:10, 401:7, 408:44, 418:10, 427:34, 429:43, 432:13, 433:43, 434:18, 434:23, 434:45, 438:34, 440:32, 442:20, 452:20</p> <p>pointed [2] - 452:8, 456:29</p> <p>pointing [2] - 430:40, 430:42</p> <p>policies [2] - 392:42, 448:42</p> <p>political [1] - 425:30</p> <p>poor [7] - 386:17, 387:7, 392:27, 392:28, 392:33, 401:42, 416:38</p> <p>popped [1] - 404:36</p> <p>Porter [5] - 404:27, 405:2, 413:32, 431:47, 432:3</p> <p>portion [1] - 455:15</p> <p>position [51] - 372:3, 372:4, 372:5, 372:8, 372:12, 374:11, 382:5, 382:6, 391:42, 393:33, 393:35, 396:1, 398:20, 398:21, 398:33, 399:15, 399:26, 400:32, 402:42, 403:37, 404:7, 405:33, 406:16, 408:3, 411:3, 412:18, 419:1, 420:19, 422:2, 422:3, 422:25, 422:28, 423:3, 431:11, 438:12, 446:12, 446:31, 447:24, 447:44, 448:23, 448:33, 453:40, 455:41, 455:43, 456:14, 456:17, 456:30, 456:41, 457:19, 458:36</p> <p>positions [1] - 373:1</p> <p>positive [6] - 394:44, 396:10, 399:14, 405:29, 410:20, 424:2</p> <p>positively [1] - 398:34</p>	<p>possibility [1] - 386:25</p> <p>possible [4] - 382:6, 398:20, 422:2, 463:11</p> <p>possibly [4] - 456:16, 457:35, 458:42, 461:33</p> <p>postgraduate [1] - 447:5</p> <p>potholes [1] - 416:39</p> <p>powers [1] - 462:18</p> <p>practices [2] - 414:9, 448:41</p> <p>pre [2] - 422:9, 447:29</p> <p>pre-briefing [1] - 447:29</p> <p>pre-empted [1] - 422:9</p> <p>precisely [1] - 449:42</p> <p>predecessor [2] - 458:8, 461:16</p> <p>predecessor's [1] - 461:12</p> <p>predicted [1] - 378:42</p> <p>predicting [2] - 397:44, 399:8</p> <p>prediction [5] - 396:3, 396:6, 397:3, 397:37, 398:13</p> <p>predictions [1] - 410:12</p> <p>premise [1] - 433:7</p> <p>premises [1] - 452:40</p> <p>preparation [2] - 413:10, 421:23</p> <p>prepare [4] - 379:40, 382:46, 392:38, 444:21</p> <p>prepared [13] - 371:5, 371:10, 374:46, 380:18, 380:23, 381:12, 382:40, 382:45, 412:12, 419:39, 426:22, 427:1, 435:10</p> <p>present [6] - 370:10, 394:24, 421:28, 435:32, 439:29, 440:3</p> <p>presented [11] - 381:11, 388:29, 395:24, 395:25, 405:31, 435:33, 438:8, 438:39, 439:8, 439:25, 452:24</p> <p>presumably [1] - 412:12</p> <p>presume [1] - 384:19</p> <p>presupposed [1] -</p>	<p>383:4</p> <p>pretty [9] - 372:32, 377:19, 380:4, 385:18, 386:9, 386:26, 386:28, 390:34, 428:16</p> <p>previous [16] - 373:21, 374:10, 374:23, 375:32, 376:25, 377:14, 378:21, 378:38, 379:7, 413:30, 438:46, 439:46, 448:26, 461:25, 461:30, 461:42</p> <p>previously [4] - 372:47, 393:43, 434:13, 442:15</p> <p>price [4] - 408:9, 411:46, 412:1, 425:12</p> <p>prices [1] - 423:46</p> <p>pricing [2] - 426:12, 444:31</p> <p>Prince [1] - 369:14</p> <p>printout [1] - 440:47</p> <p>private [2] - 376:8, 402:39</p> <p>privately [1] - 373:19</p> <p>pro [1] - 392:14</p> <p>proactive [1] - 464:14</p> <p>problem [7] - 390:32, 395:7, 402:38, 403:6, 405:26, 424:35, 455:7</p> <p>problematic [2] - 392:39, 395:21</p> <p>problems [9] - 385:5, 385:47, 390:32, 411:18, 413:4, 416:40, 423:1, 429:37, 455:9</p> <p>proceed [1] - 460:14</p> <p>proceedings [2] - 370:31, 370:44</p> <p>process [17] - 374:21, 376:28, 377:12, 377:35, 379:24, 379:27, 379:39, 384:26, 386:19, 387:37, 388:8, 427:14, 440:19, 453:5, 453:27, 453:41, 454:20</p> <p>processes [7] - 373:38, 449:2, 449:22, 449:43, 450:31, 451:13, 452:28</p> <p>procurement [1] -</p>	<p>452:47</p> <p>produce [3] - 412:46, 414:37, 429:12</p> <p>produced [1] - 371:12</p> <p>producing [1] - 401:16</p> <p>professional [1] - 425:29</p> <p>profile [2] - 447:26, 452:18</p> <p>profit [9] - 394:13, 396:32, 415:37, 415:38, 415:40, 422:44, 423:32, 430:6, 430:9</p> <p>profitably [1] - 416:8</p> <p>program [3] - 377:22, 377:39, 378:11</p> <p>programs [1] - 373:29</p> <p>progress [1] - 463:13</p> <p>project [13] - 442:17, 442:21, 442:25, 443:6, 443:11, 443:17, 443:31, 451:27, 451:31, 451:37, 453:21, 453:44, 453:45</p> <p>projected [3] - 379:22, 388:37, 405:47</p> <p>projection [1] - 381:18</p> <p>projects [2] - 451:34, 451:38</p> <p>properly [2] - 458:21, 458:44</p> <p>properties [1] - 385:21</p> <p>property [3] - 372:43, 375:38, 411:47</p> <p>proposal [1] - 419:33</p> <p>proposed [2] - 437:37, 443:6</p> <p>proposing [1] - 453:26</p> <p>provide [17] - 377:5, 378:10, 389:17, 391:46, 395:20, 400:45, 414:24, 422:24, 425:28, 427:2, 429:16, 434:40, 436:6, 440:47, 457:14, 457:17, 463:2</p> <p>provided [25] - 375:37, 388:15, 392:14, 393:29, 394:41, 408:11, 414:46, 415:9, 416:4, 421:22, 424:22, 428:11, 433:31, 438:1, 441:4, 442:2,</p>
--	---	--	--	---

<p>448:39, 451:46, 452:2, 455:22, 455:30, 456:2, 460:35, 460:45, 463:11 providing [5] - 377:27, 382:21, 390:37, 405:22, 463:5 PUBLIC [2] - 369:6, 464:37 public [4] - 400:44, 424:18, 451:47, 458:14 Public [5] - 370:2, 370:14, 370:19, 370:45, 445:3 pull [2] - 421:39 purchased/ordered [1] - 377:33 purchases [1] - 383:14 purchasing [1] - 387:2 pure [2] - 379:41, 382:23 purely [1] - 452:47 purpose [7] - 375:18, 422:23, 422:28, 430:7, 434:40, 436:6, 453:5 purposes [5] - 383:32, 383:45, 384:30, 386:27 pursued [1] - 461:41 purview [1] - 462:40 push [1] - 429:10 pushed [1] - 422:42 put [20] - 377:19, 377:47, 388:12, 389:37, 400:44, 403:24, 404:12, 410:6, 411:32, 416:17, 420:13, 427:18, 430:11, 430:18, 449:31, 451:21, 453:14, 458:4, 459:46, 461:7 putting [8] - 384:2, 387:23, 394:38, 402:13, 405:32, 410:23, 427:41, 443:1</p>	<p>390:33, 449:29, 450:11, 455:17, 455:25 quarter [8] - 379:22, 395:4, 395:5, 428:10, 430:8, 435:15, 456:3, 462:35 Quarterly [1] - 405:30 quarterly [26] - 379:25, 380:44, 381:22, 382:2, 398:9, 410:37, 420:10, 421:45, 422:23, 422:26, 422:43, 426:22, 426:24, 426:26, 428:13, 428:20, 428:26, 428:40, 428:44, 428:46, 429:1, 429:29, 440:18, 441:35, 455:29, 455:30 queries [1] - 388:6 questioned [1] - 438:45 questions [15] - 390:42, 390:44, 396:42, 396:45, 415:20, 415:24, 441:40, 441:47, 444:45, 445:2, 461:46, 462:1, 462:5, 462:9, 464:12 quickly [1] - 378:18 quite [39] - 376:9, 377:41, 378:13, 378:25, 388:10, 391:1, 392:27, 392:31, 392:39, 396:21, 396:23, 399:15, 400:16, 402:5, 402:13, 408:12, 409:13, 411:2, 412:2, 412:36, 412:45, 418:43, 419:15, 419:40, 420:12, 423:10, 427:29, 428:25, 438:10, 438:11, 439:16, 440:9, 446:31, 448:46, 451:16, 451:26, 456:11, 458:25, 461:8 quoted [1] - 422:12</p>	<p>raise [8] - 396:38, 397:1, 403:19, 403:26, 404:3, 408:46, 424:32, 437:2 raised [13] - 403:2, 403:12, 404:10, 404:16, 408:20, 408:21, 409:17, 409:33, 416:46, 424:17, 441:40, 442:1, 461:20 raising [8] - 403:43, 408:27, 413:44, 415:2, 417:9, 423:12, 423:45, 424:34 ramble [1] - 387:41 range [1] - 463:1 ranking [1] - 452:9 rate [10] - 385:22, 385:23, 388:39, 389:13, 389:25, 390:21, 390:22, 406:25, 406:34, 461:14 ratepayers [1] - 385:32 rates [46] - 380:7, 385:3, 385:6, 385:13, 385:16, 385:19, 385:22, 385:27, 389:17, 389:46, 392:21, 393:12, 394:5, 396:36, 397:46, 400:26, 403:43, 406:21, 406:29, 406:35, 406:41, 406:44, 406:47, 407:24, 407:33, 407:39, 408:5, 408:7, 408:30, 409:17, 409:36, 416:16, 416:25, 416:47, 417:14, 424:32, 424:34, 426:12, 427:13, 430:16, 431:24, 431:28, 437:18, 461:35, 461:40 rather [6] - 374:19, 376:41, 379:34, 417:11, 450:22, 463:23 rating [5] - 385:5, 407:8, 407:44, 460:11 ratings [1] - 431:23 re [1] - 396:32</p>	<p>re-invested [1] - 396:32 reached [2] - 389:6, 394:11 reaching [1] - 458:4 reaction [2] - 389:40, 410:43 read [11] - 388:22, 388:24, 405:5, 414:42, 422:17, 428:36, 436:8, 436:11, 441:26, 452:12, 456:42 readily [1] - 398:24 reading [2] - 439:21, 458:2 reads [1] - 441:23 ready [3] - 407:36, 407:37, 445:22 real [10] - 373:27, 375:38, 380:14, 385:20, 387:22, 409:27, 411:45, 411:46, 420:36, 449:37 realised [2] - 394:3, 430:36 realistic [2] - 386:21, 390:12 reality [3] - 389:35, 390:9, 410:8 really [34] - 374:23, 374:25, 374:26, 376:7, 377:21, 379:31, 380:5, 384:43, 386:39, 387:35, 389:38, 390:31, 391:5, 393:13, 395:10, 395:39, 397:16, 403:31, 405:35, 411:38, 412:15, 416:7, 417:9, 417:10, 424:36, 431:5, 431:20, 431:41, 434:25, 437:7, 441:21, 448:12, 463:12, 463:29 reason [7] - 411:27, 412:37, 429:41, 431:8, 436:32, 457:26, 461:26 reasonable [13] - 372:26, 373:27, 396:23, 396:30, 406:34, 406:46, 406:47, 407:5, 408:8, 415:40, 416:24, 416:28,</p>	<p>416:33 reasonably [2] - 373:11, 417:14 reasons [6] - 392:11, 395:15, 397:7, 410:17, 432:47, 456:30 recalling [1] - 434:1 receive [7] - 383:13, 384:17, 422:43, 430:38, 444:13, 444:15, 447:28 received [16] - 372:10, 374:21, 374:33, 375:12, 403:14, 404:44, 405:8, 407:43, 413:35, 431:13, 437:22, 441:15, 443:6, 444:31, 444:32 receiving [3] - 385:38, 387:27, 414:18 recently [3] - 388:47, 390:6, 420:18 recess [2] - 370:36, 464:29 recognise [2] - 452:21, 452:28 recognised [1] - 463:26 recognition [2] - 457:30, 461:31 recollection [8] - 391:1, 400:24, 402:29, 436:42, 437:10, 437:28, 441:43, 442:5 recommend [1] - 406:28 recommendation [26] - 381:36, 389:20, 389:41, 398:4, 398:40, 399:12, 400:35, 400:41, 406:31, 407:21, 407:23, 409:11, 409:34, 410:2, 413:31, 414:16, 415:18, 422:22, 422:29, 434:12, 435:25, 436:3, 444:34, 449:11, 449:16, 461:13 recommendations [41] - 381:10, 381:43, 393:32, 395:33, 395:36, 398:9, 401:14, 403:20, 403:24, 403:29, 403:41, 404:45,</p>
Q				
<p>qualifications [1] - 447:5 qualified [2] - 428:14, 455:10 quality [6] - 375:44,</p>	<p>R</p>			
	raft [1] - 457:38			

405:9, 405:16, 407:15, 409:21, 409:23, 413:36, 420:17, 420:19, 420:31, 420:39, 421:41, 421:45, 425:19, 425:26, 425:27, 425:45, 426:6, 426:42, 427:3, 427:9, 433:24, 456:39, 457:38, 457:45, 461:42, 462:32, 462:33, 462:39, 463:23 recommended [3] - 406:24, 406:29, 413:41 recommending [1] - 435:29 recommends [1] - 389:24 reconvene [1] - 417:40 record [10] - 371:39, 376:35, 388:25, 391:26, 404:22, 418:15, 422:15, 435:45, 441:11, 445:36 recorded [2] - 402:25, 440:3 recording [5] - 370:30, 377:22, 400:11, 435:38, 438:3 Records [1] - 369:14 records [1] - 402:28 recovered [1] - 383:38 recovery [5] - 383:3, 383:11, 383:41, 385:9, 437:24 Recovery [1] - 385:1 recruit [5] - 394:16, 411:15, 411:28, 411:29, 427:25 recruited [3] - 371:43, 372:1, 372:20 recruiter [1] - 372:7 recruiting [2] - 394:18, 411:19 rectified [1] - 395:26 rectify [2] - 404:6, 445:36 reduce [10] - 394:5, 399:23, 400:2, 400:23, 400:28, 403:32, 403:40, 405:46, 417:5, 417:6 reduced [1] - 458:11	reducing [2] - 395:29, 399:23 reductions [1] - 408:10 refer [2] - 432:31, 444:38 reference [4] - 380:43, 400:42, 420:3, 439:25 reflect [2] - 407:16, 426:43 reflecting [1] - 403:7 reflection [1] - 455:23 regarding [6] - 382:2, 398:9, 408:25, 414:45, 421:45, 439:23 regards [7] - 377:26, 377:38, 384:19, 384:27, 385:15, 385:36, 385:39 regime [2] - 430:28, 430:33 regional [2] - 396:28, 408:12 REGIONAL [1] - 369:6 Regional [32] - 370:3, 370:15, 371:44, 382:35, 391:34, 391:47, 392:3, 392:5, 392:10, 392:18, 392:34, 392:37, 393:19, 393:25, 394:15, 394:23, 394:33, 394:45, 395:38, 396:4, 396:16, 396:20, 396:26, 396:34, 397:11, 404:5, 405:33, 412:3, 413:6, 417:2, 418:19, 445:41 register [11] - 449:16, 449:25, 449:29, 450:13, 450:16, 450:19, 450:22, 450:25, 462:42 registers [5] - 450:4, 450:10, 450:38, 452:30, 452:31 registrar [1] - 378:23 Registrar [1] - 369:13 registry [1] - 374:7 Registry [1] - 378:23 regularly [6] - 402:5, 406:10, 425:36, 430:11, 446:31, 450:4 reiteration [1] - 405:40 reject [1] - 427:4	related [3] - 385:46, 452:42, 458:15 relation [4] - 379:47, 447:25, 456:41, 457:20 relationship [2] - 452:44, 463:20 relatively [3] - 446:39, 448:5, 461:34 relayed [3] - 449:22, 456:21, 456:45 released [1] - 417:26 releases [2] - 385:39, 436:46 relevant [2] - 399:28, 453:28 relies [1] - 459:42 remained [1] - 372:42 remaining [1] - 454:18 remarks [1] - 413:1 remedy [2] - 414:24, 414:33 remember [29] - 379:24, 389:44, 394:37, 394:43, 394:45, 402:38, 403:8, 411:10, 411:21, 411:41, 421:29, 421:35, 422:27, 422:32, 431:18, 431:22, 431:36, 434:1, 435:8, 436:23, 438:28, 440:22, 441:38, 442:20, 443:39, 454:30, 457:16, 458:2 remit [1] - 395:35 remote [4] - 407:46, 408:1, 408:12 removal [1] - 396:25 remove [1] - 387:33 renewal [3] - 415:3, 448:41, 460:12 renewals [1] - 437:17 rental [2] - 372:43, 411:47 repair [1] - 456:15 repayment [1] - 389:7 repeat [5] - 370:41, 418:11, 425:47, 446:5, 453:30 rephrase [1] - 426:2 replace [2] - 401:41, 402:15 replacement [5] - 396:39, 402:11, 416:18, 448:41, 460:12 replacements [2] -	446:11, 446:13 reply [1] - 403:5 report [23] - 372:15, 381:9, 421:22, 425:6, 425:23, 436:6, 436:38, 439:8, 439:25, 439:26, 439:44, 440:26, 441:40, 444:31, 451:42, 451:47, 452:1, 452:5, 452:12, 456:14, 456:37, 456:38, 456:42 Report [1] - 405:30 reported [1] - 374:3 reporting [5] - 373:41, 378:12, 405:27, 424:41, 463:18 reports [14] - 390:6, 420:35, 421:40, 426:24, 428:40, 429:27, 441:15, 441:17, 455:11, 455:29, 456:39, 457:13, 457:27, 457:42 representatives [1] - 388:1 reps [1] - 390:3 request [3] - 389:32, 395:28, 395:30 requested [3] - 393:28, 395:26, 416:2 requests [1] - 414:21 required [12] - 376:24, 401:25, 411:30, 418:37, 419:4, 419:7, 427:24, 436:39, 439:7, 439:24, 444:22, 451:12 requirement [3] - 386:7, 392:37, 417:6 requirements [2] - 431:34, 463:3 requires [1] - 386:29 reseal [1] - 453:18 resealing [1] - 442:17 research [1] - 446:44 reserves [5] - 393:9, 397:13, 397:14, 397:38, 443:22 residential [1] - 408:7 residents [2] - 370:27, 419:28 resignation [1] - 460:28 resignations [1] -	395:14 resigned [8] - 391:43, 395:13, 398:30, 411:24, 418:23, 432:41, 432:44, 433:43 resistance [1] - 389:46 resolution [9] - 398:4, 403:6, 404:26, 406:19, 409:45, 410:42, 413:31, 414:31, 419:6 resolutions/ recommendations [1] - 407:11 resolve [2] - 380:6, 396:22 resolved [5] - 393:37, 411:26, 445:15, 445:18, 456:36 resource [1] - 451:25 resources [8] - 377:46, 449:33, 449:34, 453:35, 453:38, 455:24, 455:27, 463:31 resourcing [3] - 450:5, 450:44, 463:8 respect [6] - 370:10, 423:16, 430:38, 430:41, 451:23, 462:32 respective [1] - 426:43 respects [1] - 370:9 responding [1] - 433:23 response [11] - 398:40, 404:11, 408:2, 420:3, 422:34, 423:33, 427:17, 435:24, 435:33, 435:45, 458:16 responsibilities [10] - 372:23, 372:24, 386:1, 415:36, 426:38, 456:47, 458:15, 458:47, 463:40, 464:6 responsibility [12] - 379:28, 380:22, 380:27, 418:38, 425:28, 426:41, 450:10, 460:12, 460:21, 462:19, 463:17, 463:44 responsible [9] - 372:27, 379:30,
---	--	---	---	--

381:42, 398:8, 421:44, 422:31, 448:26, 450:44, 453:34 rest [3] - 384:25, 395:31, 453:36 restricted [2] - 397:27, 397:32 result [10] - 384:21, 384:29, 384:43, 385:34, 386:39, 387:19, 388:8, 394:7, 414:32, 428:45 resulted [1] - 428:28 resurface [1] - 453:33 resurfacing [3] - 442:27, 443:41, 454:23 retain [4] - 394:16, 411:28, 412:9, 460:14 retaining [1] - 394:19 retired [8] - 418:34, 418:47, 419:11, 446:3, 446:8, 446:9 retirement [1] - 392:12 return [1] - 393:17 revaluations [1] - 380:35 revenue [30] - 388:39, 389:25, 389:26, 392:21, 393:2, 393:43, 396:36, 397:10, 397:38, 397:46, 399:23, 400:2, 401:23, 401:27, 406:25, 406:29, 406:35, 407:24, 408:45, 409:17, 412:39, 412:44, 413:44, 414:38, 415:2, 415:11, 415:12, 448:28, 456:11 revenues [1] - 389:13 reversed [1] - 399:17 reverted [1] - 404:8 review [22] - 379:25, 380:44, 381:11, 381:29, 382:2, 382:19, 398:10, 402:1, 414:19, 414:21, 414:32, 421:46, 422:23, 422:26, 426:26, 428:13, 428:44, 438:17, 440:19, 440:24, 441:35, 451:6	reviewed [4] - 386:22, 393:29, 457:35, 458:22 reviewing [4] - 394:39, 410:41, 412:25, 458:2 reviews [12] - 381:22, 419:16, 420:10, 422:43, 426:22, 426:24, 428:20, 428:26, 428:46, 429:1, 429:30, 438:20 revised [4] - 381:11, 381:12, 440:7, 440:32 Richmond [1] - 373:4 ring [1] - 377:8 risk [68] - 394:19, 394:25, 410:5, 411:15, 414:9, 418:38, 418:39, 418:44, 446:33, 447:2, 447:5, 447:10, 447:13, 447:18, 447:25, 449:2, 449:6, 449:20, 449:22, 449:25, 449:28, 449:32, 449:35, 449:36, 449:38, 449:43, 450:4, 450:8, 450:10, 450:16, 450:19, 450:22, 450:31, 450:36, 450:37, 451:2, 451:13, 451:24, 451:28, 451:31, 451:37, 451:43, 451:47, 452:3, 452:7, 452:9, 452:18, 452:21, 452:25, 452:27, 452:29, 452:30, 452:33, 452:36, 452:42, 453:5, 453:22, 453:25, 453:41, 453:43, 454:8, 454:14, 454:34, 454:41, 455:14, 463:18 risks [18] - 394:27, 394:28, 450:11, 450:20, 450:25, 452:6, 452:7, 452:10, 453:10, 453:12, 453:28, 453:29, 453:45, 454:4, 454:5, 454:6, 454:10	Roach [6] - 371:5, 377:42, 457:14, 460:29, 460:34, 460:44 ROACH [1] - 371:8 road [2] - 443:46, 456:15 Road [1] - 369:14 Roads [1] - 385:1 roads [15] - 375:38, 396:36, 401:36, 416:23, 416:26, 416:30, 416:37, 416:41, 416:47, 417:5, 443:38, 443:41, 444:14, 444:17, 458:12 roadworks [2] - 393:41, 443:35 rock [2] - 444:23, 444:24 Rod [1] - 395:43 role [40] - 371:43, 372:1, 372:2, 372:15, 372:25, 372:45, 372:47, 373:15, 375:26, 375:31, 378:21, 379:41, 379:43, 380:33, 392:11, 394:38, 395:13, 395:19, 395:40, 407:13, 411:44, 412:1, 418:29, 432:41, 438:23, 446:20, 446:26, 449:36, 450:34, 450:36, 450:40, 451:4, 453:41, 455:1, 455:4, 455:8, 455:14, 463:25, 464:14 roles [10] - 372:14, 395:15, 411:30, 411:33, 412:4, 412:6, 426:44, 447:9, 447:14, 458:12 root [1] - 458:28 rough [1] - 419:46 roughly [1] - 373:14 round [1] - 418:9 rugby [1] - 452:41 ruined [1] - 423:23 run [15] - 397:12, 397:13, 397:18, 397:19, 397:47, 407:46, 416:8, 421:1, 423:11, 423:31, 437:2,	458:10, 458:24, 458:25 rundown [1] - 439:18 rung [1] - 411:47 running [10] - 376:13, 397:11, 422:38, 423:9, 423:38, 430:3, 430:9, 430:12, 431:13, 448:29 runway [3] - 393:7, 423:26, 442:17	404:27, 405:3, 414:13 secretariat [1] - 395:18 sector [2] - 447:13, 451:47 see [47] - 371:37, 374:38, 375:36, 381:35, 382:36, 383:11, 383:16, 387:11, 393:6, 399:13, 399:34, 400:41, 400:45, 404:26, 404:41, 405:3, 405:4, 405:12, 409:10, 409:44, 409:46, 410:1, 410:6, 414:30, 418:5, 419:27, 422:18, 423:15, 424:1, 434:32, 434:39, 434:44, 435:37, 435:43, 437:13, 437:19, 437:38, 438:11, 439:3, 439:47, 440:15, 441:12, 442:7, 449:4, 449:6, 449:11, 449:17 seeing [5] - 375:19, 375:40, 384:25, 414:32, 463:21 seek [4] - 398:45, 417:3, 426:15, 432:27 seeking [4] - 395:29, 406:14, 406:46, 446:25 seem [4] - 406:18, 406:20, 413:2, 416:43 self [2] - 407:16, 437:8 self-reflect [1] - 407:16 self-sufficient [1] - 437:8 sell [1] - 431:31 semi [1] - 392:12 semi-retirement [1] - 392:12 senior [1] - 412:12 sense [14] - 373:12, 391:33, 395:39, 421:35, 425:42, 427:21, 436:41, 442:10, 447:39, 448:20, 459:45, 459:46, 460:3 sent [2] - 388:19,
--	---	---	--	---

<p>451:43</p> <p>sentence [1] - 436:17</p> <p>separate [5] - 396:27, 411:15, 422:43, 443:44, 450:14</p> <p>separated [3] - 415:34, 415:36, 458:10</p> <p>September [2] - 398:10, 421:46</p> <p>serious [1] - 402:37</p> <p>service [5] - 392:47, 394:10, 394:47, 396:31, 423:39</p> <p>Services [1] - 373:2</p> <p>services [23] - 373:5, 374:2, 374:6, 377:27, 380:28, 382:20, 384:16, 384:23, 390:37, 392:14, 393:15, 395:9, 396:28, 396:34, 396:38, 401:4, 401:39, 408:11, 408:43, 415:45, 416:22, 426:9, 446:45</p> <p>servicing [1] - 433:17</p> <p>set [23] - 373:28, 377:29, 392:5, 392:19, 392:35, 393:1, 393:38, 396:21, 396:26, 396:29, 399:21, 406:30, 406:33, 406:35, 406:47, 407:33, 408:5, 420:8, 424:14, 430:13, 438:32, 442:16, 457:35</p> <p>setting [9] - 379:30, 392:24, 407:23, 407:39, 412:18, 426:16, 437:34, 460:42, 463:32</p> <p>seven [3] - 373:20, 418:34, 449:17</p> <p>several [2] - 370:21, 370:39</p> <p>sewerage [3] - 396:35, 401:37, 458:13</p> <p>Sexton [7] - 445:24, 445:31, 445:38, 462:9, 464:13, 464:21, 464:24</p> <p>SEXTON [1] - 445:27</p> <p>shaking [1] - 431:30</p> <p>Shane [5] - 374:5, 375:42, 378:24, 382:46, 386:23</p>	<p>Shane's [1] - 378:36</p> <p>share [1] - 381:27</p> <p>sheet [1] - 379:16</p> <p>Shire [2] - 418:42, 419:1</p> <p>shock [1] - 448:22</p> <p>short [6] - 370:36, 390:13, 391:46, 394:17, 397:17, 413:15</p> <p>SHORT [1] - 417:43</p> <p>short-term [1] - 390:13</p> <p>shorter [1] - 413:26</p> <p>shortfall [3] - 443:11, 443:17, 443:30</p> <p>shortly [4] - 375:8, 382:28, 411:24, 449:4</p> <p>shortsighted [2] - 401:40, 402:14</p> <p>show [11] - 382:30, 382:36, 402:28, 402:32, 414:42, 415:47, 424:22, 433:31, 451:42, 456:28, 461:15</p> <p>showed [4] - 386:34, 398:12, 413:30, 440:28</p> <p>showing [6] - 428:27, 429:13, 429:23, 436:17, 438:18, 441:35</p> <p>shown [1] - 383:20</p> <p>shows [1] - 429:10</p> <p>side [7] - 376:3, 378:2, 426:8, 426:44, 434:32, 440:17</p> <p>side-by-side [1] - 434:32</p> <p>sighted [1] - 420:9</p> <p>significance [1] - 374:36</p> <p>significant [16] - 379:38, 382:11, 386:34, 390:38, 392:18, 393:14, 393:38, 395:16, 397:17, 401:25, 411:36, 441:35, 453:18, 453:27, 454:3, 454:38</p> <p>significantly [2] - 399:3, 456:11</p> <p>similar [6] - 373:10, 392:47, 407:38, 413:29, 418:31, 461:30</p> <p>Simone [3] - 415:22,</p>	<p>444:6, 462:3</p> <p>SIMONE [7] - 390:44, 415:24, 444:8, 444:10, 444:12, 444:45, 462:5</p> <p>simple [2] - 378:15, 379:41</p> <p>simplest [1] - 397:10</p> <p>simplistic [1] - 458:38</p> <p>simply [3] - 405:16, 406:29, 461:15</p> <p>single [1] - 434:38</p> <p>sit [1] - 453:11</p> <p>sitting [3] - 375:42, 390:8, 463:29</p> <p>situation [15] - 377:21, 390:7, 390:10, 403:7, 411:6, 413:3, 413:29, 414:25, 414:33, 420:6, 430:8, 430:27, 457:29, 459:38, 461:5</p> <p>six [7] - 379:33, 382:27, 406:1, 420:7, 420:11, 427:44, 454:35</p> <p>size [6] - 373:10, 390:22, 408:1, 453:22, 460:10, 460:11</p> <p>skilled [2] - 394:16, 394:19</p> <p>skills [6] - 411:30, 450:6, 450:45, 451:8, 455:4, 463:13</p> <p>slightly [2] - 447:7, 448:25</p> <p>slip [1] - 452:40</p> <p>small [10] - 388:37, 416:24, 432:35, 434:33, 434:34, 434:36, 438:4, 438:43, 441:37, 449:8</p> <p>Snell [7] - 402:28, 414:13, 430:46, 431:3, 431:23, 431:37, 431:39</p> <p>social [2] - 373:5, 396:12</p> <p>sold [1] - 376:8</p> <p>sole [1] - 458:26</p> <p>solid [1] - 385:31</p> <p>solution [5] - 383:10, 459:20, 459:21, 459:26, 459:38</p> <p>solve [2] - 390:28, 390:31</p> <p>someone [6] - 377:5,</p>	<p>387:32, 432:17, 447:47, 455:3, 459:35</p> <p>sometimes [2] - 425:37, 455:22</p> <p>somewhat [4] - 395:37, 396:6, 411:1, 411:12</p> <p>somewhere [1] - 424:23</p> <p>soon [5] - 382:5, 398:20, 400:1, 403:39, 422:2</p> <p>sorry [51] - 372:36, 373:42, 374:6, 376:44, 380:47, 399:42, 404:28, 404:31, 405:47, 420:16, 420:36, 420:47, 421:32, 423:43, 425:47, 429:31, 429:47, 430:22, 430:43, 431:20, 432:3, 434:25, 435:13, 436:11, 436:15, 436:30, 436:32, 437:30, 437:47, 438:18, 439:39, 440:23, 441:26, 442:42, 443:8, 444:42, 446:5, 447:12, 448:36, 449:10, 449:11, 449:40, 450:35, 452:22, 452:25, 453:30, 457:6, 459:3, 459:21</p> <p>sort [30] - 383:23, 385:7, 397:34, 398:38, 401:3, 401:5, 404:8, 408:1, 408:38, 409:10, 421:6, 422:42, 423:24, 424:5, 427:34, 430:16, 431:42, 435:7, 439:20, 444:16, 444:20, 446:45, 452:42, 452:46, 453:13, 458:16, 459:40, 460:47, 462:33</p> <p>sorted [1] - 420:27</p> <p>sorts [7] - 402:36, 416:1, 423:35, 425:30, 429:23, 449:28, 463:4</p> <p>sought [3] - 394:37, 412:43, 449:21</p>	<p>sounds [2] - 381:31, 436:24</p> <p>source [3] - 401:23, 410:13</p> <p>sources [1] - 401:20</p> <p>South [10] - 406:33, 407:38, 408:1, 419:16, 419:44, 423:8, 427:45, 447:17, 463:37</p> <p>SPEAKER [1] - 371:27</p> <p>speaking [3] - 381:31, 446:39, 459:32</p> <p>specialising [1] - 444:20</p> <p>specialist [1] - 444:26</p> <p>specific [8] - 389:44, 404:11, 412:35, 447:34, 448:36, 448:43, 451:28, 455:45</p> <p>specifically [13] - 375:5, 382:15, 382:18, 385:18, 390:13, 404:16, 404:17, 409:13, 409:34, 409:37, 420:2, 454:30, 457:22</p> <p>specifications [1] - 444:22</p> <p>spelt [1] - 371:20</p> <p>spend [1] - 416:29</p> <p>spending [4] - 381:28, 401:5, 401:8, 414:18</p> <p>spends [1] - 447:47</p> <p>spent [2] - 401:46, 418:32</p> <p>sphere [1] - 446:47</p> <p>split [4] - 374:23, 374:25, 379:13, 385:16</p> <p>spoken [2] - 375:1, 400:15</p> <p>spokesman [1] - 425:3</p> <p>spreadsheet [1] - 376:1</p> <p>spreadsheets [1] - 375:44</p> <p>staff [46] - 370:21, 370:23, 373:9, 373:10, 373:41, 374:5, 378:20, 378:34, 378:37, 381:13, 386:3, 386:38, 387:39, 389:40, 392:26, 392:31, 392:38, 392:40, 395:18,</p>
---	--	---	---	---

<p>411:20, 412:12, 412:46, 413:40, 414:21, 415:16, 417:25, 419:25, 426:22, 426:46, 426:47, 427:9, 427:23, 427:26, 427:39, 428:14, 433:17, 433:27, 444:33, 449:31, 451:3, 454:37, 454:47, 455:10, 456:21, 456:47, 460:26</p> <p>staffing [4] - 413:4, 427:22, 455:8, 455:31</p> <p>stage [9] - 372:40, 372:42, 375:40, 424:31, 429:11, 429:22, 434:1, 456:6, 458:18</p> <p>staggers [1] - 383:33</p> <p>stairs [1] - 374:8</p> <p>stand [2] - 400:30, 451:11</p> <p>standard [4] - 394:29, 401:38, 407:43, 412:4</p> <p>standards [1] - 396:31</p> <p>start [14] - 377:22, 386:40, 387:7, 388:9, 397:3, 402:45, 407:36, 407:37, 417:18, 427:36, 433:35, 443:40, 464:30</p> <p>started [8] - 372:30, 412:15, 430:35, 430:40, 430:42, 442:13, 447:29, 454:44</p> <p>starting [2] - 398:26, 408:44</p> <p>starts [3] - 383:45, 420:11, 438:2</p> <p>state [13] - 371:39, 373:27, 391:25, 393:6, 405:44, 417:16, 420:4, 420:5, 421:20, 443:38, 445:36, 447:31, 448:40</p> <p>statement [12] - 371:5, 379:16, 380:44, 382:3, 389:11, 391:29, 391:45, 391:47, 398:10, 413:25, 414:33, 415:28</p>	<p>STATEMENT [1] - 371:8</p> <p>statements [9] - 376:25, 376:29, 387:12, 392:38, 392:40, 413:11, 429:16, 448:16, 461:21</p> <p>stating [1] - 457:28</p> <p>status [2] - 424:1, 448:23</p> <p>stayed [1] - 428:40</p> <p>step [1] - 442:12</p> <p>steps [2] - 398:31, 451:21</p> <p>stick [2] - 386:28, 412:26</p> <p>stifle [1] - 424:37</p> <p>still [14] - 377:23, 377:28, 378:14, 379:34, 386:13, 386:30, 396:45, 397:30, 399:7, 406:4, 446:30, 447:13, 451:15, 451:26</p> <p>stood [1] - 451:11</p> <p>storm [1] - 386:31</p> <p>story [1] - 411:44</p> <p>straight [1] - 422:6</p> <p>strategic [2] - 450:22, 450:25</p> <p>strategy [1] - 448:46</p> <p>streamed [1] - 370:29</p> <p>stretches [1] - 458:27</p> <p>string [1] - 380:18</p> <p>strong [2] - 393:22, 403:20</p> <p>strongest [1] - 447:44</p> <p>structure [8] - 377:22, 378:12, 379:31, 379:36, 380:13, 385:14, 455:31, 458:9</p> <p>structures [1] - 373:29</p> <p>struggle [1] - 448:27</p> <p>struggled [2] - 449:32, 449:37</p> <p>struggling [2] - 386:30, 448:31</p> <p>stuck [2] - 403:31, 424:33</p> <p>studies [2] - 408:40, 409:24</p> <p>study [4] - 408:35, 408:36, 409:11, 409:35</p> <p>subject [1] - 379:47</p> <p>submission [2] - 443:24, 459:30</p>	<p>submissions [1] - 407:42</p> <p>submitted [1] - 425:6</p> <p>subparagraph [1] - 406:18</p> <p>subsequent [1] - 407:30</p> <p>subsidise [1] - 420:43</p> <p>subsidising [1] - 423:25</p> <p>substance [1] - 405:19</p> <p>substantial [3] - 378:46, 415:41, 459:42</p> <p>substantially [1] - 412:2</p> <p>suburbs [1] - 390:8</p> <p>success [2] - 392:5, 459:10</p> <p>successful [3] - 372:4, 372:11, 393:26</p> <p>suddenly [1] - 430:19</p> <p>sufficient [11] - 396:38, 397:39, 406:30, 413:44, 415:2, 415:9, 415:41, 416:4, 417:15, 423:12, 437:8</p> <p>suggest [2] - 396:17, 459:28</p> <p>suggested [3] - 405:21, 415:33, 416:16</p> <p>suggesting [1] - 457:11</p> <p>suggestion [1] - 416:11</p> <p>suggestions [2] - 396:14, 415:29</p> <p>suggests [2] - 440:18, 441:19</p> <p>suitable [1] - 396:19</p> <p>suitably [1] - 455:10</p> <p>summary [5] - 434:40, 435:37, 436:4, 440:3, 447:38</p> <p>summons [6] - 391:9, 417:27, 445:7, 451:46, 464:22, 464:25</p> <p>supplementary [4] - 371:5, 371:10, 371:14, 451:45</p> <p>SUPPLEMENTARY [2] - 371:8, 371:17</p> <p>supplies [1] - 376:14</p> <p>support [5] - 381:41,</p>	<p>390:36, 398:7, 407:42, 421:43</p> <p>supported [1] - 457:23</p> <p>supporting [1] - 422:32</p> <p>supportive [1] - 400:34</p> <p>suppose [6] - 373:12, 381:31, 411:27, 427:6, 427:41, 453:40</p> <p>supposed [1] - 437:37</p> <p>supposedly [1] - 383:10</p> <p>surplus [12] - 384:34, 387:1, 430:20, 438:5, 438:12, 438:43, 440:4, 440:6, 440:32, 440:34, 440:38, 441:37</p> <p>surpluses [1] - 388:37</p> <p>surprise [8] - 430:20, 440:43, 440:44, 448:22, 448:30, 452:12, 452:15, 460:33</p> <p>surprised [4] - 374:13, 440:45, 456:40, 456:43</p> <p>surrounding [1] - 460:21</p> <p>suspended [1] - 418:25</p> <p>sustainability [13] - 396:10, 398:28, 436:40, 439:8, 439:24, 452:8, 452:21, 452:24, 452:29, 453:2, 453:6, 453:20, 453:29</p> <p>sustainable [5] - 382:7, 382:12, 396:33, 398:22, 422:4</p> <p>sweep [1] - 456:39</p> <p>sworn [1] - 391:21</p> <p>Sydney [3] - 369:15, 370:28, 390:9</p> <p>Sydney-based [1] - 370:28</p> <p>system [24] - 376:35, 376:41, 377:1, 377:3, 377:5, 377:18, 377:30, 377:43, 377:45, 378:9, 378:15, 378:17, 385:5,</p>	<p>386:13, 386:29, 386:30, 392:30, 392:32, 407:44, 413:2, 413:7, 413:13, 431:23, 451:2</p> <p>systems [4] - 378:5, 392:28, 399:2, 401:17</p>
T				
<p>table [3] - 383:2, 434:44, 458:20</p> <p>talks [1] - 420:22</p> <p>target [7] - 389:24, 390:5, 406:24, 407:8, 461:13, 461:32, 461:43</p> <p>targets [1] - 453:12</p> <p>tarmac [2] - 374:33, 453:19</p> <p>task [2] - 386:5, 421:37</p> <p>tasks [1] - 427:23</p> <p>Tasmania [4] - 373:3, 373:7, 373:11, 373:18</p> <p>Tasmanian [2] - 447:11, 447:20</p> <p>taxes [1] - 408:30</p> <p>Taylor [6] - 372:35, 375:2, 377:43, 425:39, 426:10, 426:41</p> <p>team [7] - 374:4, 378:34, 378:36, 384:16, 413:14</p> <p>tease [1] - 459:40</p> <p>technical [3] - 370:40, 445:16, 445:19</p> <p>TechnologyOne [1] - 377:44</p> <p>Telecom [1] - 423:36</p> <p>telecom [4] - 374:4, 378:35, 382:17, 412:31</p> <p>telecommunications [6] - 401:17, 422:46, 423:9, 423:30, 429:36, 431:38</p> <p>tended [1] - 376:40</p> <p>tender [10] - 371:6, 371:10, 371:14, 443:2, 443:25, 444:28, 444:29, 444:30, 451:45, 454:23</p> <p>TENDER [1] - 371:17</p>				

<p>tenderers ^[1] - 444:35</p> <p>tenders ^[4] - 377:35, 443:5, 443:25, 444:31</p> <p>Tenterfield ^[1] - 419:1</p> <p>tenure ^[1] - 433:7</p> <p>term ^[36] - 372:26, 373:26, 380:17, 380:36, 382:7, 382:12, 382:35, 388:24, 388:29, 389:23, 390:13, 393:47, 394:4, 396:39, 398:22, 399:8, 399:33, 399:44, 400:1, 400:43, 403:38, 409:15, 410:28, 412:34, 418:24, 418:26, 422:4, 436:40, 437:14, 450:24, 453:2, 453:8, 453:10, 460:5, 464:9</p> <p>terms ^[42] - 378:20, 386:3, 389:21, 401:4, 401:25, 402:5, 404:11, 406:41, 407:25, 411:19, 412:5, 413:21, 414:38, 414:41, 447:34, 447:41, 447:46, 448:13, 448:17, 448:33, 451:23, 453:38, 455:8, 455:10, 455:14, 455:16, 455:18, 455:39, 457:32, 458:20, 458:35, 459:11, 459:13, 460:11, 460:42, 461:2, 461:3, 462:44, 463:2, 463:9, 463:36</p> <p>terrible ^[1] - 443:39</p> <p>Territories ^[1] - 370:16</p> <p>test ^[2] - 410:3, 410:17</p> <p>tested ^[1] - 409:30</p> <p>thanked ^[1] - 441:16</p> <p>THE ^[29] - 369:6, 370:1, 390:46, 391:8, 391:14, 391:16, 408:14, 408:19, 409:39, 415:22, 415:26, 417:20, 417:29, 417:31, 417:33, 417:35, 417:40,</p>	<p>444:4, 444:6, 445:1, 445:11, 445:15, 462:3, 462:7, 464:12, 464:27, 464:29, 464:35, 464:37</p> <p>theme ^[1] - 435:28</p> <p>themselves ^[10] - 370:41, 380:27, 393:24, 419:39, 448:18, 454:37, 455:21, 455:25, 462:22, 463:45</p> <p>theoretical ^[1] - 453:21</p> <p>there'd ^[1] - 378:12</p> <p>thereafter ^[1] - 375:9</p> <p>therefore ^[3] - 407:39, 408:45, 410:23</p> <p>therein ^[1] - 413:36</p> <p>they've ^[2] - 458:24, 462:34</p> <p>They've ^[1] - 431:28</p> <p>thinking ^[8] - 387:40, 390:28, 408:38, 415:6, 430:33, 430:45, 431:30, 432:17</p> <p>third ^[4] - 383:4, 387:3, 439:44, 439:47</p> <p>Thompson ^[1] - 447:10</p> <p>thoughts ^[3] - 426:16, 459:29, 462:10</p> <p>three ^[17] - 370:22, 370:34, 371:13, 372:6, 373:44, 374:5, 374:40, 376:33, 383:1, 384:45, 390:30, 396:18, 396:22, 403:26, 410:33, 428:10, 446:41</p> <p>three-year ^[2] - 396:18, 396:22</p> <p>threw ^[1] - 388:7</p> <p>throughout ^[4] - 393:47, 394:40, 395:44, 419:16</p> <p>thrust ^[1] - 430:27</p> <p>Thursday ^[1] - 372:10</p> <p>THURSDAY ^[1] - 464:38</p> <p>tightened ^[1] - 381:28</p> <p>tightly ^[2] - 386:26, 386:28</p> <p>timeframe ^[3] - 399:22, 400:47, 402:3</p>	<p>title ^[1] - 446:44</p> <p>TO ^[1] - 464:37</p> <p>today ^[13] - 370:2, 370:8, 370:11, 370:18, 370:39, 371:13, 371:14, 371:19, 390:47, 396:7, 445:2, 458:8, 464:21</p> <p>together ^[5] - 380:17, 382:25, 394:38, 427:42, 459:11</p> <p>tomorrow ^[2] - 370:35, 464:30</p> <p>took ^[9] - 372:38, 372:43, 372:45, 374:5, 394:23, 395:39, 429:17, 437:1, 447:22</p> <p>top ^[3] - 377:4, 393:11, 417:4</p> <p>top-ups ^[1] - 417:4</p> <p>topic ^[4] - 403:27, 414:34, 455:7, 461:11</p> <p>total ^[3] - 389:25, 406:25, 440:47</p> <p>touched ^[2] - 429:26, 429:27</p> <p>tough ^[1] - 460:42</p> <p>tourism ^[1] - 456:13</p> <p>tourism-based ^[1] - 456:13</p> <p>tourists ^[1] - 393:44</p> <p>tours ^[1] - 423:24</p> <p>toward ^[1] - 377:38</p> <p>towards ^[13] - 379:19, 379:36, 380:32, 380:35, 381:14, 382:27, 386:5, 386:19, 416:17, 417:1, 424:2, 446:3, 446:8</p> <p>town ^[1] - 408:12</p> <p>track ^[1] - 462:42</p> <p>tracking ^[5] - 428:22, 429:28, 429:31, 429:33, 462:42</p> <p>traction ^[1] - 449:37</p> <p>trading ^[1] - 429:17</p> <p>traditional ^[4] - 370:5, 370:7, 401:36, 458:11</p> <p>trained ^[1] - 411:20</p> <p>training ^[5] - 378:13, 378:15, 431:12, 463:36, 463:41</p> <p>transactions ^[1] - 429:13</p> <p>transcripts ^[1] -</p>	<p>370:31</p> <p>transferring ^[1] - 375:33</p> <p>transition ^[8] - 378:22, 385:8, 392:19, 392:27, 396:19, 396:21, 411:37, 413:11</p> <p>transitioned ^[1] - 413:9</p> <p>transitioning ^[2] - 375:32, 412:17</p> <p>transparent ^[3] - 370:27, 405:22, 457:36</p> <p>transpired ^[1] - 441:2</p> <p>transpiring ^[1] - 441:36</p> <p>transports ^[1] - 395:3</p> <p>travel ^[2] - 392:15, 393:6</p> <p>travelling ^[1] - 445:3</p> <p>trial ^[1] - 429:12</p> <p>trigger ^[1] - 406:19</p> <p>triggered ^[3] - 379:8, 384:18, 390:7</p> <p>triggers ^[1] - 384:43</p> <p>trouble ^[1] - 445:31</p> <p>troubled ^[1] - 400:8</p> <p>true ^[1] - 412:40</p> <p>truth ^[3] - 419:46, 420:37, 431:15</p> <p>try ^[8] - 383:27, 386:12, 390:25, 398:46, 400:22, 424:37, 450:37, 463:7</p> <p>trying ^[14] - 373:17, 375:19, 377:28, 377:29, 379:27, 379:29, 380:6, 380:9, 384:4, 386:13, 390:24, 445:20, 454:47, 463:16</p> <p>turn ^[2] - 393:24, 409:41</p> <p>turnover ^[1] - 455:13</p> <p>twice ^[3] - 430:36, 431:40, 451:6</p> <p>two ^[47] - 371:12, 372:14, 373:7, 373:42, 373:44, 374:3, 374:5, 377:44, 378:24, 378:37, 384:41, 392:22, 394:4, 395:4, 396:4, 397:4, 399:22, 400:46, 403:25, 405:4,</p>	<p>407:35, 412:22, 428:40, 433:2, 433:7, 433:11, 435:9, 438:35, 438:46, 441:20, 442:36, 446:14, 446:16, 454:1, 455:33, 457:27, 457:41, 459:9, 460:5, 460:30, 461:24, 461:25, 461:30, 463:28, 464:8</p> <p>type ^[5] - 376:2, 408:4, 437:23, 446:46, 454:9</p> <p>types ^[4] - 373:38, 376:37, 377:28, 390:36</p> <p>typically ^[2] - 450:3, 450:9</p>
U				
<p>ultimate ^[1] - 428:27</p> <p>ultimately ^[2] - 382:41, 383:9</p> <p>unacceptable ^[1] - 395:23</p> <p>unaudited ^[2] - 439:46, 440:27</p> <p>unknownst ^[1] - 376:23</p> <p>under ^[20] - 378:34, 378:35, 382:41, 386:7, 393:25, 394:44, 413:19, 423:7, 427:29, 430:28, 434:6, 435:37, 436:40, 437:13, 437:19, 437:38, 439:47, 447:7, 449:11, 453:11</p> <p>under-utilised ^[1] - 413:19</p> <p>underdeveloped ^[1] - 449:46</p> <p>underneath ^[1] - 383:44</p> <p>understood ^[6] - 375:5, 385:32, 407:25, 413:20, 448:6, 459:25</p> <p>undertake ^[4] - 382:3, 398:18, 409:35, 421:47</p> <p>undertaken ^[1] - 416:12</p> <p>undertaking ^[1] -</p>				

<p>405:46 undertakings [1] - 429:17 underway [3] - 381:17, 454:21, 457:13 unfair [1] - 462:16 unfortunately [2] - 386:30, 388:18 UNIDENTIFIED [1] - 371:27 union [1] - 388:1 unique [4] - 423:10, 458:34, 459:16, 459:41 units [18] - 399:40, 399:47, 413:46, 414:23, 414:47, 415:34, 422:45, 423:2, 423:17, 429:29, 429:33, 434:13, 434:41, 434:45, 436:45, 437:3, 437:8, 442:14 Units [1] - 413:43 university [1] - 446:29 unless [2] - 427:35, 461:47 unrealistic [1] - 386:10 unresolved [1] - 392:45 unrestricted [3] - 397:22, 397:27, 455:42 unsure [2] - 373:35, 374:9 unusual [1] - 390:10 up [75] - 372:34, 372:39, 372:43, 372:45, 373:29, 377:29, 378:16, 379:30, 380:38, 380:39, 380:47, 383:33, 383:34, 383:36, 385:27, 387:5, 387:26, 389:37, 390:47, 392:5, 392:35, 395:4, 395:19, 396:21, 396:26, 396:29, 404:34, 404:36, 405:1, 408:39, 411:43, 412:2, 412:41, 413:31, 415:16, 416:33, 422:15, 422:16, 424:23, 424:31, 426:29, 428:4, 429:8,</p>	<p>429:20, 429:23, 430:5, 431:31, 432:30, 432:34, 434:30, 434:31, 434:43, 438:20, 439:20, 440:33, 442:16, 446:27, 446:31, 447:22, 448:15, 449:4, 449:8, 449:9, 451:13, 452:1, 452:20, 456:28, 457:35, 459:25, 460:42, 461:22, 461:27, 461:37, 463:32 upcoming [2] - 442:21, 442:25 update [5] - 428:21, 434:21, 434:22, 434:41, 456:3 updated [3] - 450:5, 455:3, 461:9 updates [1] - 455:30 upgrade [2] - 421:2, 421:5 upgrades [1] - 443:46 upkeep [1] - 460:9 ups [1] - 417:4 usage [1] - 393:43 useful [4] - 393:5, 401:42, 402:12, 402:16 user [2] - 384:40, 384:45 utilised [3] - 413:19, 413:21, 462:26</p>	<p>variance [6] - 428:26, 428:43, 435:1, 440:9, 440:13, 441:5 variances [2] - 429:9, 453:47 varied [2] - 424:27, 450:40 varies [1] - 383:32 various [11] - 375:33, 416:40, 446:46, 447:8, 448:15, 448:17, 455:12, 459:2, 461:8, 461:21, 461:28 versa [1] - 455:36 version [1] - 395:25 versus [5] - 426:44, 439:45, 453:44, 454:9, 461:32 vested [1] - 426:39 via [2] - 370:39, 459:44 viability [3] - 410:28, 414:45, 458:22 vice [1] - 455:36 Victorian [2] - 447:11, 447:19 video [4] - 370:30, 370:39, 371:21, 418:9 view [27] - 392:4, 393:16, 397:9, 397:34, 400:31, 401:40, 401:45, 403:42, 403:44, 406:39, 406:40, 406:41, 407:3, 407:22, 407:32, 407:35, 412:21, 416:18, 417:9, 420:28, 427:34, 432:13, 433:39, 446:32, 458:38, 458:46, 460:2 viewing [1] - 370:30 views [6] - 431:9, 431:18, 431:22, 431:36, 459:2, 459:34 visit [3] - 403:1, 404:18, 421:14 vital [2] - 459:9, 460:22 volatile [3] - 412:36, 412:37, 412:41 volatility [1] - 390:27</p>	<p>W</p> <p>wages [2] - 387:45, 388:11 Wagga [1] - 418:43 waived [1] - 442:33 Wales [10] - 406:33, 407:38, 408:1, 419:17, 419:45, 423:8, 423:9, 427:45, 447:17, 463:37 walked [1] - 374:32 WAS [1] - 464:37 was/is [1] - 384:39 waste [5] - 396:35, 401:37, 422:46, 435:13, 458:14 watch [1] - 445:20 watching [1] - 395:37 water [2] - 435:13, 458:13 watering [1] - 406:19 ways [2] - 454:4, 454:9 wealth [1] - 464:10 web [1] - 448:15 Webb [2] - 374:1, 378:26 website [3] - 370:29, 463:39 Wednesday [2] - 369:33, 372:9 week [11] - 370:2, 370:18, 370:19, 370:26, 370:44, 375:30, 416:36, 421:23, 421:25, 426:37, 428:11 weeks [3] - 372:6, 373:44, 375:12 welcome [3] - 370:2, 412:8, 432:13 whatsoever [1] - 392:41 whereas [1] - 455:35 whereby [1] - 458:9 whilst [4] - 377:29, 379:34, 387:2, 401:27 whim [1] - 398:36 whole [10] - 377:18, 377:29, 379:8, 380:17, 392:32, 407:47, 430:27, 430:33, 441:40, 457:38 widely [2] - 458:47, 464:17</p>	<p>wider [1] - 451:27 wife [1] - 372:42 Wilson [4] - 434:17, 436:39, 439:10, 439:45 Wing [1] - 369:14 wiped [2] - 421:4 wish [3] - 370:5, 371:6, 391:29 wished [1] - 430:34 WITHDREW [3] - 391:16, 417:35, 445:11 witness [9] - 370:41, 371:19, 383:19, 391:18, 391:19, 417:23, 417:38, 417:45, 445:24 WITNESS [7] - 391:16, 417:29, 417:33, 417:35, 444:4, 445:11, 464:27 witnesses [4] - 370:20, 370:39, 371:12, 371:13 won [1] - 412:1 wonderful [2] - 395:7, 402:9 wondering [2] - 460:15, 462:10 word [2] - 383:25, 420:1 wording [1] - 404:28 words [5] - 403:10, 404:41, 406:4, 433:16 works [6] - 391:5, 393:7, 442:27, 442:36, 458:13 workshops [1] - 390:2 worried [1] - 424:15 worry [2] - 420:6, 424:24 worse [1] - 377:20 worsening [1] - 398:12 worst [1] - 410:37 writing [1] - 381:31</p>
	<p>V</p> <p>vacant [1] - 455:14 vaguely [1] - 389:29 valid [1] - 408:3 validity [1] - 410:3 valorem [1] - 385:22 valuable [1] - 459:44 valuation [2] - 379:9, 392:43 value [1] - 389:16 values [1] - 407:39 van [11] - 371:20, 371:27, 371:36, 371:41, 380:46, 388:28, 390:42, 390:46, 391:4, 391:8, 391:11 VAN [4] - 371:20, 371:25, 371:30, 371:32</p>			<p>Y</p> <p>Year [2] - 385:8, 399:3 year [72] - 374:23, 376:14, 377:14, 377:38, 380:9, 380:10, 380:11, 384:29, 384:34, 384:35, 385:8, 386:12, 386:33,</p>

<p>387:11, 387:13, 387:29, 388:38, 390:14, 390:15, 392:31, 393:35, 394:13, 394:40, 394:46, 396:18, 396:22, 398:13, 399:21, 401:10, 401:33, 401:34, 402:4, 405:45, 405:47, 407:29, 411:26, 413:10, 413:12, 413:42, 421:4, 422:25, 424:20, 427:12, 428:22, 428:27, 428:30, 428:33, 428:42, 428:45, 428:46, 429:2, 429:21, 430:13, 430:15, 437:16, 437:17, 437:29, 438:2, 439:46, 440:5, 440:20, 440:27, 440:31, 440:35, 440:37, 441:1, 442:42, 442:45, 443:39, 445:46, 461:7 year's [2] - 376:25, 437:35 Years [1] - 399:3 years [42] - 373:5, 373:14, 373:20, 377:11, 378:3, 381:3, 383:15, 385:28, 388:11, 391:1, 392:1, 392:22, 396:4, 397:4, 397:44, 401:22, 407:35, 418:24, 418:27, 418:33, 418:34, 418:41, 418:45, 419:3, 419:12, 421:3, 424:3, 433:2, 433:7, 433:11, 435:9, 438:35, 438:46, 441:20, 442:28, 442:33, 442:37, 446:41, 447:7, 461:24, 461:25 yourself [5] - 381:13, 408:21, 424:42, 425:34, 448:14 yourselves [2] - 424:47, 464:15</p>	<p style="text-align: center;">Z</p> <p>Zealand [1] - 423:25 zoom [3] - 434:33, 435:4, 449:7</p>
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