



FINANCE AND ADMINISTRATION COMMITTEE

Members present:

Mr SW Davies MP (Chair)
Mrs EA Cunningham MP
Dr B Flegg MP
Mr R Gulley MP
Mrs FK Ostapovitch MP
Mr CW Pitt MP
Mr MA Stewart MP

Staff present:

Ms D Jeffrey (Research Director)
Dr M Lilith (Principal Research Officer)
Ms L Whelan (Executive Assistant)

PUBLIC HEARING—INQUIRY INTO MONITORING AND REPORTING PERFORMANCE

TRANSCRIPT OF PROCEEDINGS

WEDNESDAY, 29 OCTOBER 2014

Brisbane

WEDNESDAY, 29 OCTOBER 2014

Committee met at 10.37 am

BEAVERS, Mr Alex, Deputy Under Treasurer, Queensland Treasury

CLOSE, Mr Anthony, Acting Auditor-General, Queensland Audit Office

CRACK, Mr Anthony, Executive Director, Department of Premier and Cabinet

HANWRIGHT, Mr John, Audit Manager, Queensland Audit Office

HEIDRICH, Ms Sandra, Director, Queensland Audit Office

KIRTON, Mr Mike, Acting Senior Director, Cabinet and Parliamentary Services

MOLLOY, Mr Dennis, Assistant Under Treasurer, Queensland Treasury

CHAIR: Good morning, ladies and gentlemen. I declare this public hearing of the Finance and Administration Committee inquiry into monitoring and reporting performance open. I am Steve Davies and I am the chair of the committee and the member for Capalaba. The other members of the committee are Mr Curtis Pitt MP, deputy chair and member for Mulgrave; Mrs Liz Cunningham MP, the member for Gladstone; Dr Bruce Flegg MP, the member for Moggill; Mr Reg Gulley MP, the member for Murrumba; Mr Mark Stewart MP, the member for Sunnybank; and Mrs Freya Ostapovitch MP, the member for Stretton. The purpose of this hearing is to receive information from the Queensland Audit Office and central agencies regarding the committee's inquiry. This hearing is a formal proceeding of the parliament and is subject to the Legislative Assembly's standing rules and orders. The committee will not require evidence to be given under oath, but I remind you that intentionally misleading the committee is a serious offence.

Thank you for your attendance here today. The committee appreciates your assistance. You have been previously provided with a copy of instructions for witnesses. So I will take those as read. Hansard will be recording the proceedings and you will be provided with a transcript. The hearing will also be broadcast.

I remind those in attendance here today that these proceedings are similar to parliament to the extent that the public cannot participate in the proceedings. In this regard, I remind all members of the public that under the standing orders the public may be admitted or excluded from the hearing at the discretion of the committee. We are running this hearing as a round-table forum to facilitate discussion; however, only members of the committee can put questions to witnesses. If you wish to raise an issue for discussion, I ask you to direct the comments through me. Could I also request that all mobile phones be turned off and, as you speak, you will have to pull the microphones across. I invite representatives to make a brief opening statement. So we will start with the Queensland Audit Office and then go to the Department of the Premier and Cabinet and then Queensland Treasury and Trade.

Mr Close: Thank you, Chair. Certainly, in keeping this short and sweet the key thing that I would like to get across is that we do a lot of reports. If you look on our website you will see the range of reports over the year. To me, this is one very key sentinel report for us, because it does not look at an area of service delivery; it looks at all areas of service delivery. It goes to the heart. Some of the root-cause analysis associated with good performances is being able to measure it and, therefore, manage it. So we are quite passionate around the need to effect improvement in this space.

The area of focus around this was looking at how well the efficiency and effectiveness is being looked at across departments. We found that all the policy settings and those types of elements are in place, but there is a lot of work to be done still in this space. We really feel that the improvements required in this area, whilst not simple, really require a good concerted focus. All of

the components are in place, we feel, but are perhaps not being brought together as effectively as they could be to achieve its own efficiency and effectiveness goals of the monitoring and reporting of performance across government.

As part of running this report we did a number of workshops and what we found is that there is a strong demand for improvements in this space from each of the areas. We have run a number of workshops to assist and try to get in that, but that is not our role. Our role is to put the spotlight on this key issue for further improvements in that area.

CHAIR: Thank you. Department of the Premier and Cabinet? Do you have a statement to make?

Mr Crack: Thank you. I would like to thank the committee for inviting us to attend today's hearings. The director-general of DPC has made a submission in response to the initial report, which was included in the Auditor-General's report. The department agrees with the view put by the Queensland Audit Office that the framework for performance management reporting is appropriate but it also acknowledges that there is potential to improve the practice of monitoring and reporting of performance and has accepted the recommendations in relation to that, but finally recognises that there needs to be a balance between investment in improving performance and performance measurement and reporting while continuing to emphasise investment in delivering services, particularly front-line services.

So within that, DPC and Queensland Treasury and Trade are working closely with agencies as part of an ongoing annual process to improve their Service Delivery Statements and their performance measures. For the first time we are enhancing that process based on the recommendations from the Queensland Audit Office. For the first time we are going to work directly with the Queensland Audit Office, and I thank the QAO for providing that assistance in that process of working with agencies to enhance their performance measures. In summary, as I say, the DPC is committed to continuing to work with central agencies and the Queensland Audit Office to keep improving.

CHAIR: Thank you, Mr Crack.

Mr Beavers: I am happy to make some opening statements, briefly acknowledging that a lot of the territory has already been covered by the previous two speakers. Again, thanks to the committee and thanks to QAO for the work that they have done in this area. I am very pleased that the QAO has acknowledged that the performance management framework and that the policies that we have in place to manage performance in the Queensland public sector are sound. The QAO noted that the guidance for the strategic plan, the SDS and annual report is comprehensive, specific and current. So we are pleased about that. The issues raised by the QAO are that, generally, accountable officers have not adequately implemented the PMF method well in their departments.

As mentioned by Anthony from DPC here, we have been working closely with the departments to improve their performance measures. Obviously, we are supportive of the idea of continuous improvement. I think it is true to say that Queensland is not alone in the space of struggling with this issue of what is the right set of performance measures. If you look around Australia or internationally you will see that all governments have the same struggle about trying to get the balance right.

I also think in the context of the SDS that, whilst that is where we have put the performance information in a budget context, we also need to remember that it is not the only performance information that exists. I would say that these days there is more information out there than there ever has been about performance in key service delivery systems like school performance, hospital performance, crime statistics and so forth. There is a publication called the *Report on government services* which usually runs into a couple of thousand pages of performance information. So to me it is not so much about whether there is enough information out there—I think there is; it is about how that information is organised. There is more information available to people than ever before, so it is not like the information does not exist but I think it is how it is organised.

CHAIR: Thank you, Mr Beavers.

Mrs CUNNINGHAM: That was a great segue to my question actually, because the QAO has talked about the departments using a service-logic approach and then you talked about grouping services where they contribute to common objectives and outcomes. I am not sure who can answer this, but how have the departments responded to that and how will that look in reality compared to now?

Mr Crack: I can make a brief response. We have accepted it in principle. The process of developing the next Service Delivery Statement is really just starting; it probably started in the last month or so. We have had initial meetings, including I think with the Queensland Audit Office, so we are starting that round of meetings. We have to start trying to figure out what we can best do to address this. We agree with the logic, but when you actually get down to the realities of what they can report on and how they can report on that then that can be a different issue so we have to look at what is possible.

Mrs CUNNINGHAM: It appeared to me that applying a different service-logic approach meant you were going to group your services differently. Is that what the QAO were getting at—so that there was a relativity between the two?

Mr Close: Yes, certainly. I think we used the example in the report around the road and transport infrastructure improving road safety at the Department of Transport and Main Roads level and also at Queensland police. So creating that service-logic approach around road management and road safety, there are measures of efficiency and effectiveness across both departments that could potentially work to an understanding overall of the service delivery aspect—are we improving our road safety aspects?—rather than a department-by-department silo or even silos within a department in that space. An extreme example in that space could be that different departments could be working in direct conflict with each other around potential environmental aspects and business development through mining and resources.

Mr Kirton: The DPC looks after the performance management framework across government, so we would be expecting currently to review those requirements within the framework to address the Auditor-General's report. That framework guidance, we would expect, will address how departments go about that service-logic approach.

Mrs OSTAPOVITCH: This is a question for the Department of the Premier and Cabinet and also Queensland Treasury and Trade. The Auditor-General has previously expressed the view that of most concern is the lack of indicators of efficiency of Public Service delivery. The audit found that 61 of the 70 areas examined did not have an efficiency indicator, and the audit concluded that the agencies do not have very good systems in terms of costing to understand whether or not they are being efficient or how efficient or inefficient they are in delivery of a service. How would the central agencies respond to that criticism? Who would like to go first?

Mr Crack: I am happy to go first. We have responded by agreeing that we need to improve those measures, but we would also note that in terms of individual agencies the accountable officer is the DG of that agency. We have to work with them, so we have undertaken to continue this process of working with them to improve those measures. The theory is sound, but the practice can be quite difficult so we have to look at what they can actually provide in terms of information and how costly it would be to gather more information if they needed to gather more information.

The value of a lot of this reporting is that you can see trends over time, so we have to be careful not to throw the baby out with the bathwater so that we try to build on the information sets that are available but also not overwhelm with reporting just for the sake of reporting. So it is a balancing act and it is really a continuous improvement process, as I think Alex mentioned earlier. It is an ongoing process but we have committed to doing it. We are enhancing the process. We have put additional resources on in our performance unit so we can provide extra assistance. As I indicated, we are working closely with Queensland Treasury and Trade and the Queensland Audit Office to enhance those efforts.

CHAIR: I can only imagine it is like turning the *Queen Mary* around sometimes.

Mr Crack: It is difficult for DPC itself, for example, when we look at the services we provide which are quite abstract. They can be policy or coordination type services, which has meant that we have struggled to try to find appropriate efficiency and effectiveness measures for some of those things. There are examples that seem quite concrete and tangible but there are equally a lot of examples that are not.

CHAIR: Thank you very much. Mr Pitt has a question.

Mr PITT: My question is to the Acting Auditor-General, Mr Close. I want to pick up on page 3 of the report which states—

The lack of a balanced suite of efficiency and effectiveness standards for 72 per cent of the budget makes it difficult for the Parliament to hold departments fully to account.

I understand there may have also been some reference, if not directly in the report but inferred by the Auditor-General, and it related to the Service Delivery Statements. Can I ask you to expand on that? Can you also tell me broadly how that process is tracking? I know we will probably hear from other agencies as to how they are fitting into that approach, too, but 72 per cent of the budget seemed extraordinary in terms of the finding from the Audit Office.

Mr Close: Sure, and thanks for the question. The review of the SDS in 2012, as far as we can see it, has rationalised the effort involved down to getting into the key areas. But what we found was that, when we went through each of the reported measures in that space and assessed them against whether they were essential activity, whether they were operating in the key areas that the particular department or entity was focused on or whether they were operating at a much lower level, and whether they were focusing on output or outcomes, that assessment got us to the \$10.8 billion out of \$38.4 billion, which is quite an alarming estimate. So from there we actually then looked at what is being done within each of the departments to ascertain whether or not it was a case of the reporting via the SDS process not being representative of the actual performance, and we found deficiencies in that area as well. In terms of the work, the service objectives seemed quite clear. So there was a strong understanding and alignment of the objectives of the services, but then translating those into the measures that then really reflect the efficiency of the service and whether the service is achieving the right outcomes was at odds.

I guess to me, in terms of progress and moving forward, the conversations are as important as the metrics within the departments to focus on the effort. Certainly I think, moving forward, a greater concerted focus will help to achieve better outcomes in this space. I would say that it is not necessarily collecting more information; it is collecting the right information that is important. So as I said earlier, I think all of the components are in place; it is just sorting the wheat out from the chaff in that space and making sure that the right areas are there. It seems to me it is a capability and tone at the top type issue as we reflect, and I think that goes to the heart of the matter here. So the progress needs to be focused on providing the skills and capabilities and use of things that have already been done from a compliance perspective, to then actually providing something of stronger value over time that helps to drive better performance of service delivery.

Mr PITT: Can I just follow on from that, and it is a broader question and it may be one for Mr Beavers. This is, again, my take on it and it is not from any thorough research, but anecdotally I seem to see a lessening of presentational line items in the budget. It seems as though previously there was a much broader scope. Whether this is deemed to be an efficiency measure or not I do not know, but it just seems that drilling down to a local level has seemed harder than it has ever seemed before. Could I ask for your comments on that?

Mr Beavers: In relation to the issue of performance measures in particular, there was a concerted effort a couple of years ago. There were a whole lot of things related to performance or just levels of activity. If you take examples of Treasury and Premier's, who I know work pretty well as agencies, they generate a lot of briefing notes and a lot of pieces of advice to government, and in a desperate lunge to put performance measures in an SDS we listed all of those sorts of things. So there was a process we went through a couple of years ago where we thought about what level of conviction we had in some of those issues that Anthony Close was raising before about whether they were really measures about efficiency and effectiveness or whether they were really activity measures and what they meant to the public. As part of that, there were a whole host of performance measures where we said, 'This really is not about performance; this is about activity.' In some agencies in particular, there is a big difference between a hospital activity—where you are actually talking about providing something with elective surgery outcomes—versus DPC or Treasury preparing a briefing note. So there was certainly that cathartic process, if you like, about reducing the number of these things across government, so that has led to a lessening of the number of performance measures.

As I said before, where I get to with this is that there is no doubt there is improvement that needs to be made. For an agency like Treasury, we have looked at what other treasuries do in other states and internationally and it is tough for them, too. We have not found the solution for us. We will keep trying and we will keep revising, but it is a really hard space to work in.

One of the things we are interested in having a look at is whether, indeed, we need to crystallise all of these issues as part of an SDS. So if you look at the Commonwealth, I think they are looking at taking some of these performance measurement issues out of their portfolio budget statements and maybe saying, 'Is it best to put them in the corporate plan or are there any other plans?' Institutionally, when you are dealing with budgets and performance measures every time, you are really trying to crunch a whole lot of information and the internal processes of government

into a six-week period. So if you want to sit down and have a separate discussion about what are the best performance measures and how we present them, sometimes trying to resolve all of those things in the space of a budget process, which really comes down to this critical six-week period, might not be the best way to go and it might not align actually with people's expectations in terms of being able to go on to a website and have more real-time information about performance and so forth. So we are pretty open to that question and approaching a future government with some ideas around that.

Mr Crack: If I could interject, that was part of the process in reviewing the SDS—it was to make those other measures available through other channels so they are available on departmental websites or in other forms so they still exist out there. But we have tried to focus the SDS on efficiency and effectiveness.

Mr PITT: One last thing, Mr Chair, in terms of my point about the perceived line items in the budget in terms of descriptors: I guess performance measures in terms of what is in an SDS is one element of it, but sometimes looking at what those local initiatives have been and just how much detail is provided. As I said, it is anecdotal. I am not trying to cast aspersions.

Mr Beavers: I am sure the SDSs are shorter than they were in the past, but I think that was, if I remember properly, Treasury instigated in terms of not so much taking local information out. I remember looking at it a couple of years ago and a lot of the information was incredibly repetitive or it was information of an accounting nature that I did not believe was accessible to parliament or the public generally. So I think we have tried to reduce a lot of the duplication and overlap, and there were a number of tables produced that only Treasury would understand anyway. So I think it was really part of a concerted effort to make it more accessible and more concise rather than removing local information.

Mr PITT: As an example off the top of my head, I think there have been commitments made in media statements or other things. Where once you may have been able to find those things in the budget papers, we were not able to find it. It could be, as I said, that rationalisation process, but in terms of the parliament keeping the government to account in terms of what is presented in the budget and what those measures have been, it is just something that I was interested to hear your thoughts on.

Mr Beavers: I cannot recall us removing any type of information, but I would have to, if I have an example, have a look at it.

CHAIR: I have a question and then we will go to Mr Stewart. Mine is just a follow-up. You did mention having a look at other jurisdictions. You said there was no-one who had the silver bullet, but did you actually see anything in other jurisdictions where you thought they were sort of getting there?

Mr Beavers: That is a good question. In response to the QAO report DPC asked everybody to go away and have a good, hard look at this issue. I know internally in Treasury what we have done is now we have compiled the information about what other states and territories do, what the Commonwealth does, what some international treasuries do and we are going to sit down and have a look at that and say, 'Can we make that work for us?' As I said, in practice some of the results of these searches of other jurisdictions to look for who has the answer are underwhelming, because it is tough stuff.

Mr Molloy: There might be just one thing would I add there: when you are looking at what best practice is, it is not as though there is one place anywhere where there is best practice. You might be looking at a whole range of things and say, 'Okay, that looks quite a good measure for this purpose. This one over here looks good for that purpose.' That does make delivering the theoretical benefits into a practical sense a very difficult thing to do. There is no substitute for working through it in a very disciplined way as DPC are leading that work, because there is not something that you can just pull off the shelf from anywhere.

Mr STEWART: I would like to applaud both the departments for first of all admitting that there is definitely room to improve in this area. I think it is important that in an ever-changing environment we always look at improving those performance measures. My question is in relation to the recommendation from the Auditor-General as far as having an audited document. The government's response to that was that it would be very costly and complex. There is no doubt that, as we have mentioned earlier, it would be very complex, but as far as the cost side of it, has there been any review done to estimate the cost of all of government's audit of these, whether it would be

based off Western Australia that has a similar sort of system? Also, is there any sort of estimate on a cost benefit that we could receive by doing that? If I could get the first question answered by the department and the second one by the auditor.

Mr Crack: From DPC's point of view we have not done any formal costing. We have some basis for the fact that there are other forms of financial audits, so I guess we have some experience of the general cost. The director-general in his response indicated that as one reason but also noted that it was beyond the scope of the current legislation for the Audit Office. It is not really a matter for me to comment in terms of the policy issues for the government on that, but I can tell you we have not conducted formal costings of it, no.

Mr Molloy: The other thing I might just mention that does not go to the costings point but goes to the issue of the complexity of coming up with the right measure is that it is best done in a very collaborative way. We should not fall to the outcome that there is one group of people who have omnipresent knowledge in this area. An audit of these types of things is very different from a financial audit, where it is a lot more prescriptive and the guidelines are set out. In performance audits, even working through them in a very disciplined way, ultimately there will be subjective judgements made, so we do not really think it is a good idea to have formal audit sign-off on things that have that level of subjectivity.

CHAIR: Mr Close, would you like to respond?

Mr Close: Thank you, Chair. In terms of only looking at the cost side of things I think that is an excellent next step, but certainly I can speak to the Queensland Audit Office in terms of our own journey to applying this service-logic approach to what we do and how it has added value on the return side of things. We have spent time and energy with the executive management team looking at what we do and have distilled that down to 61 support services, seven audit products and four key stakeholder relationships that we deliver and define our business. We have been able to refine our reporting and measurement of our performance against those to the point where we have rationalised the myriad reporting that had previously been produced but may not have been joined up or necessarily fully aligned to the service objectives of our office. Most importantly, in terms of the understanding across the business of where energy is exerted as individuals, it is now generally a lot clearer than it had been, and certainly I personally attribute a good portion of our cost reduction in our own expenses that you would see in the annual report to applying the service logic and to putting our focus and effort to having an audited performance statement each year. That is something that helps to drive the focus and has helped to focus on the right things in that space.

Ms Heidrich: We did liaise with our colleagues in Western Australia who advised us that roughly the cost of auditing the performance information in the annual report is about 10 per cent of the annual financial audit fee. Also they go and audit the system that captures the data so that the reader can be satisfied that the data reported is reliable and accurate. It is not just talking about whether the measure is actually a good measure or a proxy measure; they also look at the underlying data and how robust this data is.

CHAIR: Mr Molloy was mentioning the subjective nature of this. How can you ensure that when you are auditing these things?

Ms Heidrich: In Western Australia the focus is on the accuracy and the reliability of the data. There might be suggestion about 'another possible measure is this', but the assurance is provided that this is information that is reliable and that the reader can trust. This does not prevent the Audit Office then to make suggestion or identify gaps where there could be more information. Eventually it comes to discussion between the audited agency and the Auditor-General's office.

Mrs CUNNINGHAM: It is really interesting and, like the member for Mulgrave says, refreshing to hear that the various departments have said they could do it better. I reckon that is the first step in improving things. From a member's point of view, we look at the budget documents looking for more specific information. My observation over 20 years is that they have become much more generalised. It is a lot more difficult for a member. I do not have a party structure. That could be the other problem. I do not have that resource to drill down. But I am interested, in light of all that has been said, if there was, in the auditor's office, one thing—you have made three recommendations, I believe—that the auditor's office has identified that would markedly improve—this might be a simplistic question from someone who is not an auditor at all—that would drastically or significantly improve the reporting process? Has that come up in your deliberation?

Mr Close: Yes, certainly, and unfortunately it is the one that has not been accepted. We really honestly believe that audited performance statements would create the catalyst around making it important and driving an accelerated continuous improvement approach. It would put the rigour into the process to create the increases in capability and use what is already in place more effectively.

CHAIR: Mr Close, are you overstepping your legislative gamut, though? That was one of the criticisms of that.

Mr Close: Not at all. I think in terms of actually executing on the policy the recommendation stands as per the report and I am simply reflecting on the fact that it has not been accepted. But in terms of achieving the policy goals of the stated performance management framework and also the financial management policy standard as well, to me that recommendation I think, to answer the member's question, is probably the most important in our reflection.

Mrs CUNNINGHAM: Can I make one comment and then I will shut up. I think that tension is a good thing. I think the fact that the Audit Office can sit here and say it is the one recommendation that was not accepted and then go on to explain it is healthy. That is what will keep continuous improvement happening. If you sat there and said nothing, that would indicate a lack of rigour in your point of view and it would mean that all of the departments across government would be able to sit there and say, 'We're sweet.' Congratulations.

Mr STEWART: In the government's response, they did outline a few other areas where they could address that recommendation No. 3. Does the Queensland Audit Office believe that they are acceptable recommendations—instead of having the audited performance review, having other sorts of avenues of reviewing?

Mr Close: Certainly, and I would reflect on the fact that the question asked if there was one thing in that space so it is an artificial question. There is a range of ways and means of achieving the same outcomes. But certainly in terms of, as I stated in my opening remarks, the importance and criticality of this as a root-cause issue around service efficiency and service effectiveness, I think it is quite critical in that space and a way to shine a spotlight on it more closely and largely.

Mr GULLEY: As a former accountant who spent much of his life doing ABC stuff, I really am impressed with the general conversation today and really appreciate that challenge of reporting efficiency and effectiveness versus just what are black-and-white pieces of data, which is money spent. There is a real challenge there to address that and the series of what I would call apples and oranges that you would have across the 17 departments. There is an international framework within the accounting bodies. There is an exposure draft 54 under the Accounting Standards Exposure Draft which looks at reporting service performance information. Picking up on a comment that Mr Beavers made about there being no standard best practice out there, does this exposure draft give you any framework to measure yourself against?

Mr Molloy: We do not really think that takes us too much forward from where we are anyway, when we have had a look at that.

Mr Beavers: I guess where we are going there is that there are plenty of bodies that articulate the theory. The doing is much harder.

Mr GULLEY: In relation to the doing, have either the Audit Office or the agencies set any time lines or framework to measure yourself rather than saying 'continuous improvement', 'continuous improvement'? Is there a self-imposed deadline to actually arrive at where you want to be versus where you currently are?

Mr Crack: There is an annual process. We will be releasing a revised version of the PMF in March based on working with agencies, but, no, I think it is quite difficult to actually say it will be fixed in such-and-such a time frame. It really is one of those things that every year I think we will aim to be improving.

Mr GULLEY: One last follow-up question, thank you, to Mr Close. This concept will remain on your forward program to continually review on an annual basis or is this a one-off?

Mr Close: This is a one-off report. However, we do take a selection of performance audits that we have undertaken and look at follow-up. So it may be addressed as part of a follow-up in future years. I guess I would say, though, that when we look at any performance audit that we do around service delivery aspects we look at applying the service-logic approach and look at the measures and the outcomes to gain an understanding of how efficient and effective that service delivery is.

Mr Kirton: Just to add to what Mr Crack was saying about the direction of effort in the right places, at the moment we are looking at updating the performance management framework guidelines. As part of that we will be looking at service area objectives. That is about making sure that there is a clear understanding of what the service area objectives are and looking to make sure that the descriptions are clear in each agency's SDS. That is addressing one of the QAO's recommendations. So there are some early things that we can do. Whilst, as Mr Crack was saying, it is an ongoing process, we would expect to see some early work being done as we speak and included in the guidelines for next year. We would be expecting agencies to improve certain areas I think fairly quickly including, for example, developing a data dictionary to help people understand what they are measuring and why they are measuring it and help the public interpret the SDSs themselves. There is some early work that we are doing—and we are working on it now. In terms of the efficiency measures, as we have said it is an ongoing battle.

CHAIR: I think the time for our hearing has come to an end. If members require any further information we will contact you. We thank you for your attendance today. The committee appreciates your assistance. I declare this briefing closed.

Committee adjourned at 11.16 am