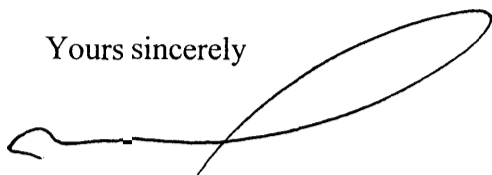


We have no reason to change the views expressed in our recent report but acknowledge at the same time it is over to each individual Council to ascertain the most appropriate governance/monitoring regime to protect Council's interests. Other than expressing our views on best practice it is not our intention to pursue the issue any further.

Yours sincerely

A handwritten signature in black ink, consisting of a horizontal line that curves upwards into a large, oval loop at the end.

Kevin Brady
Deputy Auditor-General