



**LEGISLATIVE ASSEMBLY FOR THE AUSTRALIAN CAPITAL TERRITORY**

**STANDING COMMITTEE ON PUBLIC ACCOUNTS**

**(Reference: Annual and financial reports 2004-2005)**

**Members:**

**MR R MULCAHY (The Chair)**  
**DR D FOSKEY (The Deputy Chair)**  
**MS K MACDONALD**

**TRANSCRIPT OF EVIDENCE**

**CANBERRA**

**THURSDAY, 1 DECEMBER 2005**

**Secretary to the committee:**  
**Ms A Cullen (Ph: 6205 0136)**

**By authority of the Legislative Assembly for the Australian Capital Territory**

Submissions, answers to questions on notice and other documents relevant to this inquiry which have been authorised for publication by the committee may be obtained from the committee office of the Legislative Assembly (Ph: 6205 0127).

## **The committee met at 3.50 pm.**

Appearances:

ACT Audit Office

Mrs Tu Pham, Auditor-General

Mr Bernie Sheville, Director, Financial Audits

Mr Rod Nicholas, Director, Performance Audits and Corporate Services

**THE CHAIR:** As is custom and procedure, I need to read the following to witnesses: you should understand that these hearings are legal proceedings of the Legislative Assembly, protected by parliamentary privilege. That gives you certain protections but also certain responsibilities. It means that you are protected from certain legal actions such as being sued for defamation for what you say at this public hearing. It also means that you have a responsibility to tell the committee the truth. Giving false or misleading evidence will be treated by the Assembly as a serious matter.

This afternoon is public hearing No 5, inquiring into the annual and financial reports of the ACT Audit Office for 2004-05. Before we proceed to questions in relation to the report, would you like to make any opening statement?

**Mrs Pham:** It would be better, to save the time of the committee, to answer questions.

**THE CHAIR:** I will lead off. In your report, in the overview on pages 4 and 12 to 13, and as you have said in the past, you refer to the continuing difficulties in retaining and attracting skilled staff and the departure of senior staff to private firms where significantly more attractive salaries are on offer. On page 13 you say that the problem of staff shortages “will continue to restrict the Office’s capacity to complete planned performance audits in a timely fashion”.

Is it sufficient to address this problem with greater emphasis on recruiting graduates and providing on-the-job training? How does that overcome the problem of senior staff moving to private firms because of what you identified, which I am sure is not in dispute, more attractive salaries?

**Mrs Pham:** This issue is an ongoing and a serious issue for our office. We have identified this problem for two years now. Last year we put in place a number of measures to provide more opportunity for staff, hopefully to retain staff and to attract more staff. We did not get the result that we expected. Staff are still leaving. For the first six months of this year alone, we already have four staff who have left. The four are senior auditors. We could not offer sufficient salary to attract to the office staff with significant experience.

The next best option for us was to focus on graduates and train them. That was what we did last year. We took in five new graduates and trained them for the last six months or so. That did not solve our problem of capacity. That is a problem faced everywhere else, in other audit offices.

**THE CHAIR:** It doesn’t seem that taking on a graduate, in their early 20s, with the experience that he or she may have, is the real answer to replacing somebody who might

have five or eight years in the field and who is confident in systems and procedures and who is suddenly grabbed by a KPMG or somebody. I am not sure what the answer is, but obviously you have challenges in fixing that as well.

**Mrs Pham:** During the year, due to the lack of senior auditors and the increase in the number of younger graduates, we needed to rearrange some work practices within the office to put more emphasis on managers to take on some of the work that the senior auditors would normally do. In terms of reorganising our work practices to address the issues, we can be assured that, even if some of our auditors are less experienced than we would love them to be, they have constant supervision by managers and directors to ensure that the work is done properly so that we don't lose the confidence of agencies in terms of our capacity to audit. A lot of our managers and directors took on additional work during the last audit program to make up for the lack of senior auditors. Many of our managers ended up working long hours and weekend work.

**THE CHAIR:** You are making the best of a difficult situation. That is what I am hearing. On page 23, you say that you aim to reduce the staff turnover rate from 20 per cent in 2004-05 to 15 per cent in 2005-06. Can you tell us how that is progressing? Do you expect to reach that target?

**Mrs Pham:** On present indicators, that is unlikely to happen for the next financial year, 2005-06. We believe that a 15 per cent turnover target would be a desirable one. On current indicators, we already know that our salary offer is still below what is offered by other departments and the private sector. Two weeks ago, we had two senior auditors leave us. One joined the Legislative Assembly. The other joined the ATO. They were two of our very good, senior auditors. However, if one of our senior auditors join another ACT government department, we are quite comfortable with that. It means that the level of experience is transferred to another government department. When they leave us and join the ATO or a law firm or an accounting firm, that is very hard.

**THE CHAIR:** In relation to performance audits—and I am looking at table 3.1 on page 14—it is said that only 38 per cent of performance audits were completed within nine months. You had a target of 95 per cent. Also in this report it says that 62 per cent of performance audits were completed within 12 months, against a target of 100 per cent. Were those targets realistic, taking into account the likelihood of a large variation in size of the tasks? Can you tell me the targets for 2005-06, the current fiscal year?

**Mrs Pham:** The issue of timeliness of performance audits is one of my key priorities. I certainly would like the result to be much better than we reported in 2004-05. There are a number of reasons behind that. First of all, because we have such a small capacity for performance audits, we don't have the flexibility of making up for staff departure during the year. If you have two auditors working on one performance audit and one happens to leave during the year, it is very, very hard to find someone else with the same experience and knowledge to continue that audit.

We have a problem of stop-and-start during the year. That creates some problems in completing the audit. For example, the audit of the planning and development approval process had two auditors working on it. One left in the middle of the audit. That is the type of issue we have to face and manage during the year.

The second issue refers to the audit methodology itself. Performance auditing is very time consuming. The auditing standard required for procedural fairness allows departments to have input at various stages of a performance audit. That, by itself, added another month or two months, easily, to the audit time frame.

Last year we took on some significant audit topics rather than small ones. If it is a small audit, your work can finish within three to four months or up to six months. Some of the audit we did during the year, for example, the planning approval process, was quite big.

**THE CHAIR:** That was the point of my question, the targets that were set. What about for 2005-06?

**Mrs Pham:** I am getting to that. Taking all that into account and looking at benchmarks of other audit offices, I realised that it could be an unrealistic target for a small audit office with a small performance audit capacity. None of the audit offices that we looked at have achieved the target of having all their audits finished within nine months. For example, in Queensland, the latest information, for 2004-05, ranges from something like five months to two years.

My focus would be to try to make sure that all performance audits finished within 12 months, rather than for two years. In the past, we had audits which lasted for two years. For this year, to date we have 100 per cent audit within 12 months. We modified our target, as a first stage, to ensure that all of them are within 12 months. The better target is still nine months. If we had a better capacity and a better team, it would give us that flexibility to attract experienced staff where staff depart during a performance audit. Rod might like to add something on timeliness.

**Mr Nicholas:** I don't know that I have a great deal more to say. We certainly have focused our attention on our timeliness of performance audits. We are looking at changes to methodology, perhaps engaging the agencies at earlier stages and in a slightly different manner in relation to the reporting process, and at consideration of recommendations that might arise from reports. We are looking at ways to deal with that.

It is an ongoing problem. It is partly to do with the complexity of the tasks. It is partly to do with whether we focus tasks on single agencies or look across the government. For example, we have just done the procurement audit. It looked at a whole range of agencies across the government. The ESD audit that we did a while ago looked at 13 agencies. When you add those multiple agencies into it, it certainly increases some of the elapsed time. The complexity of negotiations with agencies increases, as do the coordination factors.

We have not strayed very far from the nine-month range with our three audits to date in this financial year. Each one of them has exceeded that target, but not enormously. I am fairly confident that we can keep our audits to within 12 months. That doesn't seem to me to be an unrealistic timetable at all. Nine months is a little more stretching. Six months is even more stretching, obviously.

As Mrs Pham was saying, across the audit jurisdictions, there is a problem everywhere. I haven't found any of the audit jurisdictions that seek to achieve anything much less than six months. The range is normally six to 10 months or about that mark. As

Mrs Pham was saying, no-one has yet hit that with every audit at this stage.

**THE CHAIR:** There is a question on a comment on page 13. Will the funding for these three additional performance auditor positions be all that you need now to satisfy your performance targets? Would that solve the issue, or is there more required?

**Mrs Pham:** We certainly believe that, to have three more positions, will help us to be more efficient in delivering performance audits within a certain time frame. As an example, an audit across 10 agencies: if you have one auditor working on it, they have to move from one agency to another. That could add to the time. If you have a three-auditor team, you could share the work, hence improving the timeliness of performance audits. That also gives us the flexibility to arrange the scope of the audit to take into account the number of auditors we have on a particular audit. Yes, it certainly would improve our performance on that particular aspect.

**THE CHAIR:** On page 18, there is a table, 3.2. For financial audits, your performance was 95 per cent of target. Would it be reasonable for the committee to conclude that there are no significant problems in the area of financial audits, based on that table?

**Mrs Pham:** The issue is that we, as an audit office, met the time line required by treasury and the legislative requirements, with the exception of two. They did not provide the financial statements on time for us to complete the audit opinion by the required time. Bernie may like to explain that.

**THE CHAIR:** Could you indicate which agencies?

**Mr Sheville:** The agencies last year that did not meet the timetable because we got the statements after the due date were Harcourt Hill and its trustee company, Harcourt Hill Pty Ltd. There were two further audits, the University of Canberra and the University of Canberra College, where we did not meet the time frame because of an illness in the audit team. Those two audits were completed about four or five days afterwards. There were four audits in total.

**DR FOSKEY:** On page 35, under “Community engagement”, you state that some individuals or community groups may initiate contact with your office. Can you give me instances where that occurred during the last financial year? Have you initiated any investigations on the basis of such contacts?

**Mrs Pham:** From time to time we have members of the public who may have some dealing with a government agency and are not happy about the agency’s performance. They refer the issue to us, either for investigation or for review. For example, a businessman could tender for certain work with an ACT government department and believed that he had the lowest tender but did not get the work. He may believe that there was something wrong in the tender process and would like us to look at it.

A member of the community, for example, may have a child under care of a government department. The care received by that particular child could be questioned because some incident of abuse happened. That could be referred to us for investigation.

Usually the representations from members of the public reflect their concern in dealing

with departments. The process that we adopt is, first, to receive information about the particular situation. We seek some advice from the department regarding the way they address the concern or if they are valid concerns. We decide whether or not there is sufficient ground for us to intervene or investigate, as a review or performance audit. There were about nine representations last year from members of the public or from groups.

**Mr Nicholas:** Generally, these come as representations, sometimes out of the blue, but occasionally we get some contact with individuals in the community, or community representations when they are aware that we are undertaking an audit. An example of that at the moment is our audit on public housing. It was made public fairly early that we were undertaking the audit. We have had contact with a couple of groups who represent various components of the community using public housing. We have met with them and taken their concerns into consideration in actually undertaking the audit or pursuing certain lines of inquiry.

It is along those sorts of lines that we have that contact. In each of the cases where we have representation from a member of the public, as Mrs Pham was saying, we do give fairly thorough consideration as to whether it will be taken up as a review, as a performance audit. In many cases, it does not proceed as such but it is recognised in our strategic planning process as an area of concern to the community and treated in that respect.

**DR FOSKEY:** Do you have any mechanisms for advertising and encouraging members of the public to contact your office?

**Mr Nicholas:** We have no specific mechanisms but, through the Canberra Connect web site, the Auditor-General is one avenue for contact in that process, if a member of the public wishes to make a comment, a complaint or a submission. Many members of the community are also aware of the Public Interest Disclosure Act and the role that we play under that piece of legislation. So we receive inquiries along those lines from time to time as well.

**DR FOSKEY:** In those cases, can you direct people elsewhere or do you try to satisfy their queries?

**Mr Nicholas:** The process is to see whether we are the most appropriate organisation to be reviewing the issue of concern. In many cases, we are not. Under the Public Interest Disclosure Act, for example, we will look to see what is the most appropriate body and discuss the options that the individual has of going to that body or perhaps continuing to pursue it through the ombudsman or even through the Audit Office. We offer as many options as we feel are appropriate to the particular circumstances.

**Mrs Pham:** In many cases, we contact the department and request information from the department and request the department to brief us on what action the department has taken to address the particular concern. We have found that to be quite an effective mechanism for ensuring that the department takes the issue seriously. Often, if we believe that the issues have validity and need to be addressed, we offer the department first the opportunity to address the issue and advise of their actions. Should we believe that their actions are not sufficient, we will decide to take further action in terms of

auditing activities but, from experience, most departments do take action and advise us of their action and, in general terms, we are quite satisfied that the department has taken sufficient action to address the concerns.

**DR FOSKEY:** I am just wondering why report No 3, regarding ESD, was tabled on 1 July rather than 30 June, which would have brought it into the past financial year. It is only a day's difference. I am just interested in whether there was a particular reason.

**Mrs Pham:** We often work to a proper timetable and try to ensure that our report is tabled as soon as possible in the Assembly, according to Assembly sittings.

**THE CHAIR:** I think the budget was being debated on 30 June and it may have been following the budget on that day. It may have been that the next day was the last sitting day for a while.

**DR FOSKEY:** I suppose my main concern is that I should ask a question or two about it and it is not in the reporting period. I will persevere with that and you can knock me out of court. I know that Mr Hargreaves would, but he is not here. The government's response, I believe, to the report on ESD is quite positive. I do not know whether you are aware that yesterday the Chief Minister said, when we were looking at the annual report for Actew, that he expected other agencies to come up to scratch with Actew on their ESD reporting performances and he has issued such instructions. Actew's report to the public this year is called "Sustainability" and uses the global reporting initiative indicators. Do you have an opinion about whether those are essential or highly desirable for agencies wishing to comply with the Chief Minister's directives?

**Mr Nicholas:** I must say that I have not had an opportunity to see what the Chief Minister said yesterday. I was listening in as best I could. I would rather that we take that on notice and get back to you on it, Dr Foskey.

**DR FOSKEY:** Okay. Is the officer who did that report still with you?

**Mr Nicholas:** Yes, she is.

**DR FOSKEY:** Excellent.

**Mr Nicholas:** We are hopeful of retaining her.

**MS MacDONALD:** I wish to raise a couple of issues. The first one relates to page 26 and comes under workplace health and safety. You have appointed a staff member as the occupational health and safety officer. Clearly, you have implemented a number of things to make for a safe and healthy workplace on the floor of your new building. I note that you did not have any accidents in the reporting year. I am curious to know whether there have been any issues elsewhere, because your auditors work off-site quite frequently when conducting performance audits and financial audits. Do you encounter any issues off-site with trying to find somewhere which is safe and comfortable for the auditors to work in?

**Mrs Pham:** We are not aware of any issue that staff have experienced outside the office in the last 12 months or so. Indeed, the level of cooperation and assistance from some

departments has been very good. Some of our auditors were offered much better accommodation and did not want to come back because they had a beautiful office! We are very aware that we need to look after staff when they are outside the office as well as when they are with us. That is when we may or may not be aware of what happens. Staff do come back and report to us through regular meetings about the working conditions outside and, so far, everything has been very good. Every year we write a letter to each chief executive requesting them to look after our staff and provide them with facilities that meet all the requirements of OH&S and make sure that they are well looked after. We make a specific point in our engagement letters to all chief executives of asking them to do so and so far they have been very good.

**MS MacDONALD:** On pages 27 and 28, under “Learning and development”, you talk about the training that is done. Training on sustainability reporting has come up before as an issue for audit staff. I seem to recall saying that I thought it might be a good idea for in-house training to be done because there was not necessarily that much being done externally on sustainability reporting. Have you looked at that? Has anything been done on that within the office?

**Mrs Pham:** In recent years there has been increased awareness of sustainability and environment audit issues. There has been a combined effort by some of the audit offices to provide training on sustainability auditing, led by the Victorian Auditor-General’s Office. There have also been a number of seminars organised by international bodies and they are very good seminars. Last year, we sent two of our performance auditors.

**Mr Nicholas:** Two performance auditors who were involved largely in the sustainability area attended a conference or course largely run by other audit offices. It was about a week long and it covered a range of activities, including actual engagement in audit activities and what agencies in other jurisdictions are doing with performance auditing in environmental and sustainability areas. It was also addressed by a couple of international speakers who had, from recollection, also taken part in an earlier seminar on sustainability issues. We were able to capture those guys and bring them into the audit office-specific training. So we have attempted to follow through in that respect.

**Mrs Pham:** In 2006 our office, jointly with the national audit office, will host a workshop for environmental auditing, not only for people in the ACT and the rest of Australia but also for people in the South Pacific, New Zealand and a few other countries. I understand that it will be a very good workshop and very valuable in terms of the exchanging of skills and knowledge on sustainability auditing. We do take all opportunities available to us to train our staff.

**MS MacDONALD:** I would appreciate being kept informed about that.

**DR FOSKEY:** I have a brief question that I am not sure you can answer. On page 67 there is a table in which you report that one CEO was dissatisfied with their financial statement audit. Can you disclose who that was and what their reasons were?

**Mr Sheville:** I will have to take that one on notice. I believe that it related to the audit of ACTPLA. There were issues around their feeling that the audit communication through the process had not been as timely as they would have liked on the financial statements.



**THE CHAIR:** Is that the inquiry currently before the public accounts committee, the report that you prepared?

**Mr Nicholas:** No.

**THE CHAIR:** No, I have just had a look at it; it was purely a financial audit.

**Mr Sheville:** It was purely financial auditing, yes, and they felt that the many changes that had been put through their financial statements to assist them in revising the statements had not been communicated to them by us quickly enough. This year, we put action in place to meet with them very early and looked at their shell financial statements before 30 June 2005. I believe we mostly addressed some of those issues through that process.

**THE CHAIR:** Supplementary to that, it says that one chief executive did not respond to your survey. Who was that?

**Mr Sheville:** I would have to take that on notice; I cannot recall now.

**MR SMYTH:** I would like to ask questions on two areas. Mrs Pham, you conduct inquiries into matters raised with you by members of the Assembly. During the year I asked you to look into the requirement for the Office of Special Adviser in regard to annual reports. You wrote back to me and said that you had determined that there was no legal requirement for the Office of Special Adviser to provide an annual report. What was the nature of the legal advice you received in relation to this matter?

**Mrs Pham:** In response to your question on whether the lack of an annual report by the OSA was in breach of the Annual Reports Act, we obtained legal advice from the Government Solicitor's Office. That advice also was given to the Chief Minister earlier by the Government Solicitor's Office in relation to the matter. The legal advice looked at the Annual Reports Act and it indicated that section 5 of the act stated that the chief executive of an admin unit has an obligation to prepare a chief executive annual report about that admin unit for which he or she is responsible for the year or part of the year.

Because the OSA position was abolished in April 2005, the legal advice said that there was no chief executive in existence with that obligation to report. In the past, when a position was abolished the administrative unit could be transferred to another department and there would be another CEO responsible for reporting. In this case, there was no CEO at the end of the year with that responsibility. So, legally speaking and strictly on legal grounds, there is no requirement whatsoever for a report to be prepared on OSA, because there is no chief executive having that responsibility imposed on him or her.

While legally that is how the act is interpreted and we have no reason to question that interpretation, it clearly indicates a deficiency in the legislation. Currently under the legislation and if you interpret the act strictly on those legal terms, if a position of CEO is abolished during the year, there is no CEO required to report on the activity of that particular admin unit, and that is the legal advice that we relied on to answer your question that there was no breach of the Annual Reports Act.

**MR SMYTH:** Can you provide the committee with a copy of that legal advice?

**Mrs Pham:** That legal advice was obtained by us under the Auditor-General Act and therefore the Government Solicitor's Office had to waive their legal privilege to give it to us. It is not really our legal advice because we did not seek that advice. It was legal advice prepared for the Chief Minister before we requested it and we obtained a copy as part of our Auditor-General function. On that basis, I do not think we are in a position to provide a copy to you but I am sure you could make that request direct to the Chief Minister to obtain a copy.

**MR SMYTH:** The act says that, for each financial year, the chief executive of an administrative unit must prepare a report about the operations of the administrative unit. Can that not be interpreted to mean that, even though the unit might finish before the end of the year and the CEO might move on, there must be a report about the activities of the unit for the part of the year for which it existed? Otherwise, you would have a dilemma. If I do not want to report, I just let the unit run for 11 years via the CEO. I change the name of the unit, and all accountability goes out the window because the CEO does not exist.

**Mrs Pham:** I think that, the way the act is interpreted, the chief executive must be responsible at the time. That is why we have concern about the current legislation. I believe that, even with the deficiency in the Annual Reports Act, there are ways that the Chief Minister can request an annual report before the chief executive resigns or deems that that admin unit continues to exist for the purpose of the annual report. There were precedents in the cases of, for example, the Kingston Foreshore Development Authority and the Gungahlin Development Authority. The act makes provision that, when they are abolished, they continue for annual reporting purposes. It was the same with the hotel school. When the hotel school was abolished, there was some deemed clause for that to continue. But that was not the case with the Office of the Special Adviser, so there is no legal requirement. That is definitely a concern. I think the government needs to consider an amendment to address the type of situation you have raised.

**MR SMYTH:** I asked the Chief Minister about this yesterday and whether he was happy with this gap. He replied, "In this instance, yes, I am happy with the gap." Is it acceptable that we have a gap in reporting on expenditure which means that, as the head of the pack, Mr Mulcahy would never be able to find out exactly how much was spent on the office of the special adviser? The amount of \$200,000, \$300,000, \$400,000 or \$500,000 is now unaccounted for.

**Mrs Pham:** In my opinion, there are serious gaps in the legislation, and it needs to be amended to ensure that, whether or not the position of the chief executive remains at the end of the year, there is some form of reporting so they are accountable to the Assembly on the operation and the expenses of the operation. I think the spirit and intention of the legislation would be for the annual report to be prepared. Whether it is for two months of the year, for five months of the year or for the whole year, I think that should be the intention of the legislation.

**THE CHAIR:** Have you had the opportunity to convey that view on this point to the government, or not?

**Mrs Pham:** We sent a copy of the letter to Mr Smyth which identified the deficiencies of the act to Mr Mike Harris.

**MR SMYTH:** On another issue, we had the health minister in during the week, when Mr Mulcahy raised an issue about payment of fringe benefits tax for the staff of ACT Health. Mr Corbell said that he had referred the matter to you; that you had responded and that, in your response to the matter, you said that you believed ACT Health had acted in good faith. That may or may not be so. Had you detected, in what they had done, any anomalies in the nonpayment of fringe benefits tax by the seeking of the status they sought?

**Mrs Pham:** On this issue I received a letter from the head of ACT Health, Dr Tony Sherbon. He was concerned at that time that there was an allegation that ACT Health may have dishonestly or knowingly entered into some unlawful scheme. He was very concerned regarding the perception that ACT Health officials were not honest on that particular issue and asked for my opinion or advice. I looked very much at the decision-making process as to how Dr Sherbon came to the decision to extend the FBT to other employees in ACT Health.

My advice was not about whether or not ACT Health complied with the tax law. That is a technical issue. Given that ACT Health had already sought advice from the ATO and that it is an ongoing process, I wrote to Dr Sherbon and advised him that, on the basis of the information I had looked at, I believed that ACT Health officials had acted in good faith and that there was no evidence of a dishonest approach on the part of ACT Health. However, I identified that, given the importance and the impact of that decision on a number of employees, it would be much more prudent if they checked with the ATO before they made that decision.

**THE CHAIR:** I have been provided with documents up to as late as October that indicate that those discussions with the ATO are as yet unresolved and are continuing. Will you be taking an ongoing interest in determining what legal outcome is settled with the tax office over these arrangements?

**Mrs Pham:** We keep quite a close watching brief on the issue and request ACT Health to advise us of the advice received from the ATO. We understand the ATO will not be in a position to provide advice until the end of the year because they are now looking at the arrangement. We think it is a very specialised and technical issue and that it would be better for the ATO to provide that assessment, rather than the audit office looking into it.

**THE CHAIR:** I understand that but if there is a determination by the ATO that this arrangement is not in accordance with the fringe benefits tax legislation and the income tax legislation, you will obviously take more than a passing interest in it.

**Mrs Pham:** We will see what the ATO has to say and then consider what other action we need to take. As a general comment, though, the FBT, in the scheme of the financial statement may not be a material item.

**THE CHAIR:** I would have thought it would be, though, if there were a liability in relation to a thousand employees.

**Mrs Pham:** Yes. It depends on the significance of that. For example, if the liability only came up to \$200,000 compared with a Health budget of \$500 million. We only take into account the material items.

**THE CHAIR:** Do you work on the five per cent variation being material that you normally determine?

**Mrs Pham:** That is right, and also whether or not the lesson learnt from the particular issue can be applied to other departments. If we believe there are wider implications for other departments or wider implications for future decisions on tax arrangements, then we may look at it but, at this stage, we will not make any comment or decision until we know what the ATO has to say.

**THE CHAIR:** Is it possible for the committee to be provided with a copy of the letter you sent to ACT Health?

**Mrs Pham:** I have a copy of the letter I wrote to Dr Sherbon, explaining my advice. I table that.

**THE CHAIR:** That concludes the questions. Thank you for your assistance, Mrs Pham, Mr Sheville and your colleague at the back. I take this opportunity to again express the appreciation of the committee on the range of other work you do. It simplifies a lot of our work and makes our task considerably easier. We appreciate it because it is vital to the efficient running of the public accounts committee. We thank you for the high quality of the reporting and analyses you provide us with.

**The committee adjourned at 4.41 pm.**