

### **DESCRIPTION OF MUNICIPALITY**

Loddon Shire Council is located in central Victoria, about 175 kilometres north-west of Melbourne. It is bounded by the Gannawarra Shire in the north, Shire of Campaspe and City of Greater Bendigo in the east, Mount Alexander Shire and Central Goldfields Shire in the south, and Northern Grampians Shire and Buloke Shire in the west.

Loddon Shire Council is a predominantly rural area, with many small towns and communities. The largest towns are Boort, Bridgewater on Loddon, Inglewood, Pyramid Hill, and Wedderburn.

The Shire encompasses a total land area of about 6,700 square kilometres. Land is used mainly for agriculture and horticulture, particularly grain, sheep, wool, beef cattle, dairy, pigs and poultry. In recent years, there has also been an increase in viticulture, olives, and fodder crops.

The primary source of employment in the Shire is agriculture, forestry and fishing with 37% of employed residents working in those fields, while 10% work in health care and social assistance, 7% in retail trade, and 5% in public administration and safety.

### SUSTAINABILITY CAPACITY INDICATORS

Indicator / measure	Results						
	2015	2016	2017	2018			
Indicator: Population							
Measure: Expenses per head of municipal population	\$3,597	\$3,657	\$3,763	\$4,502			
Computation: Total expenses / Municipal population							
Material variations: Gradual increases to expenditure over three	ee year perio	d with popula	tion remainin	g steady.			
Year four higher increase is indicative of extra capacity to comp	lete works/pr	ojects outstar	nding from pro	evious years			
and additional work related to flood recovery.							
Indicator: Population							
Measure: Infrastructure per head of municipal population	\$37,810	\$40,202	\$39,764	\$43,768			
Computation: Value of infrastructure / Municipal population				ı			
Material variations: Gradual increases to infrastructure value of	over full four y	ear period wi	th population	remaining			
steady.							
Indicator: Population							
Measure: Population density per length of road	1.56	1.54	1.60	1.59			
Computation: Municipal population / Kilometres of local roads							
Material variations: No material variations.							
Indicator: Own-source revenue							
Measure: Own source revenue per head of municipal	\$1,808	\$1,815	\$1,796	\$1,868			
population	Ψ1,000			Ψ1,000			
Computation: Own-source revenue / Municipal population							
Material variations: No material variations.							
Indicator: Recurrent grants							
Measure: Recurrent grants per head of municipal population	\$2,209	\$1,462	\$2,180	\$1,836			
Computation: Recurrent grants / Municipal population							
Material variations: Recurrent grants have decreased by \$2.71	M. This is ma	inly due to the	e timing of pa	yments from			
the Victoria Grants Commission.							
Indicator: Disadvantage							
Measure: Relative socio-economic disadvantage	1	1	1	2			
Computation: Index of relative socio-economic disadvantage	'	'	'	_			
by decile							
Material variations: 2018 has seen an indicator move from one	e to two.						

#### **Definitions:**

- "adjusted underlying revenue" means total income other than:
- (a) non-recurrent grants used to fund capital expenditure; and
- (b) non-monetary asset contributions; and
- (c) contributions to fund capital expenditure from sources other than those referred in paragraphs (a) and (b)
- "infrastructure" means non-current property, plant and equipment excluding land
- "local road" means a sealed or unsealed road for which the council is the responsible road authority under the Road Management Act 2004
- "population" means the resident population estimated by council
- "own-source revenue" means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)
- "relative socio-economic disadvantage", in relation to a municipality, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipality is located according to the Index of Relative Socio-Economic Disadvantage (Catalogue Number 2033.0.55.001) of SEIFA
- "SEIFA" means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet website.
- "unrestricted cash" means all cash and cash equivalents other than restricted cash.

## **SERVICE PERFORMANCE INDICATORS**

Service / indicator / measure					
	2015	2016	2016 2017		
Aquatic facilities					
Indicator: Utilisation					
Measure: Utilisation of aquatic facilities	3	4	3	3	
Computation: Number of visits to aquatic facilities / Municipal	3	4	3	3	
population					
Material variations: During the season, it was estimated that at	tendance wa	s higher than	usual. The re	esults do not	
reflect this estimate. Council believes than an increase in attenda	ance by seas	onal users h	as not been o	aptured	
accurately. Council is working towards more accurately capturing	g attendance	-			
Animal management					
Indicator: Health and safety					
Measure: Animal management prosecutions	7	1	0	0	
Computation: Number of successful animal management	,		Ü	Ŭ	
prosecutions					
Material variations: Council has had no animal prosecutions in	2017 - 2018.				
Food Safety					
Indicator: Health and safety					
Measure: Critical and major non-compliance notifications					
Computation: Number of critical non-compliance notifications					
and major non-compliance notifications about a food premises	0%	83%	100%	100%	
followed up / Number of critical non-compliance notifications					
and major non-compliance notifications about food premises					
x100					
Material variations: No compliance issues in 2015, all issues in	2017 and 20	)18 have bee	n followed up	).	
Governance					
Indicator: Satisfaction					
Measure: Satisfaction with Council decisions					
Computation: Community satisfaction rating out of 100 with	58	56	55	48	
how council has performed in making decisions in the interest					
of the community					
Material variations: As a result of feedback from the community			e need to be	tter	
communicate its decisions to the community including the ration	ale for those	decisions.	ī	Ī	
Home & Community Care (HACC)					
Indicator: Participation				N/A	
Measure: Participation in HACC service	58%	56%	N/A		
Computation: [Number of people that received a HACC service					
/ Municipal target population for HACC services] x100					
Material variations: Indicator no longer required.					
Home & Community Care (HACC)					
Indicator: Participation					
Measure: Participation in HACC service by CALD people	200/	200/	NI/A	NI/A	
Computation: [Number of CALD people who receive a HACC	28%	30%	N/A	N/A	
service / Municipal target population in relation to CALD people					
for HACC services] x100					
Material variations: Indicator no longer required.					
Libraries					
Indicator: Participation					
Measure: Active library members	14%	8%	8%	7%	
Computation: [Number of active library members / Municipal					
				<u> </u>	
population] x100  Material variations: Loddon continues to experience a decline i			•		

the number does not include library visitors, Wi-Fi or computer use, attendance at programs or use/borrowing of the electronic collection. All of these activities are anecdotally well supported by Loddon residents.

# **SERVICE PERFORMANCE INDICATORS (Continued)**

Service / indicator / measure	Results				
	2015	2016	2017	2018	
Maternal & Child Health (MCH)					
Indicator: Participation					
Measure: Participation in MCH service					
Computation: [Number of children who attend the MCH service	66%	73%	70%	65%	
at least once (in the year) / Number of children enrolled in the					
MCH service] x100					
Material variations: Participation levels remain relatively stable	but the MCH	service is cu	irrently reviev	ving	
engagement practices to increase participation rates.					
Maternal & Child Health (MCH)					
Indicator: Participation					
Measure: Participation in the MCH service by Aboriginal					
children	60%	25%	56%	83%	
Computation: [Number of Aboriginal children who attend the	0070	2070	3373		
MCH service at least once (in the year) / Number of Aboriginal					
children enrolled in the MCH service] x100					
Material variations: Council works closely with Community Hea					
Children. There is a known issue around children in Out of Home					
therefore we continue to work closely with the Department of Ed					
response to new placements of children in Kinship or Out of Hon	ne Care. This	s has seen a	significant inc	rease in the	
participation of Aboriginal Children in the MCH service.					
Roads					
Indicator: Satisfaction					
Measure: Satisfaction with sealed local roads	55	55	50	50	
Computation: Community satisfaction rating out of 100 with	55	55	50	50	
how council has performed on the condition of sealed local					
roads					
Material variations: No material variation.					
Statutory planning					
Indicator: Decision making					
Measure: Council planning decisions upheld at VCAT					
Computation: [Number of VCAT decisions that did not set	0%	0%	100%	0%	
aside council's decision in relation to a planning application /					
Number of VCAT decisions in relation to planning applications]					
X100					
Material variations: No VCAT decision throughout 2018. Indicator: Waste diversion			1		
Measure: Kerbside collection waste diverted from landfill					
	23%	20%	23%	22%	
Computation: [Weight of recyclables and green organics	23/0	20 /0	23 /0	ZZ /0	
collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100					
Material variations: No material variation.					
iviateriai variations: No materiai variation.					

## **SERVICE PERFORMANCE INDICATORS (Continued)**

#### **Definitions:**

"Aboriginal child" means a child who is an Aboriginal person

"Aboriginal person" has the same meaning as in the Aboriginal Heritage Act 2006

"active library member" means a member of a library who has borrowed a book from the library

"annual report" means an annual report prepared by a council under sections 131, 132 and 133 of the Act

"CALD" means culturally and linguistically diverse and refers to persons born outside Australian in a country whose national language in not English

"class 1 food premises" means food premises, within the meaning of the Food Act 1984, that have been declared as class 1 food premises under section 19C of that Act

"class 2 food premises" means food premises, within the meaning of the Food Act 1984, that have been declared as class 2 food premises under section 19C of that Act

"Community Care Common Standards" means the Community Care Common Standards for the delivery of HACC services, published from time to time by the Commonwealth

"critical non-compliance outcome notification" means a notification received by council under section 19N(3) or (4) of the Food Act 1984, or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health

"food premises" has the same meaning as in the Food Act 1984

"HACC program" means the Home and Community Care program established under the Agreement entered into for the purpose of the Home and Community Care Act 1985 of the Commonwealth

"HACC service" means home help, personal care or community respite provided under the HACC program

"local road" means a sealed or unsealed road for which the council is the responsible road authority under the Road Management Act 2004

"major non-compliance outcome notification" means a notification received by a council under section 19N(3) or (4) of the Food Act 1984, or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken

"MCH" means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age

"population" means the resident population estimated by council

"target population" has the same meaning as in the Agreement entered into for the purposes of the Home and Community Care Act 1985 of the Commonwealth

"WorkSafe reportable aquatic facility safety incident" means an incident relating to a council aquatic facility that is required to be notified to the Victorian WorkCover Authority under Part 5 of the Occupational Health and Safety Act 2004.

## **FINANCIAL PERFORMANCE INDICATORS**

Dimension / indicator /	Results				Forecasts			
measure	2015	2016	2017	2018	2019	2020	2021	2022
Efficiency								
Indicator: Revenue level								
<i>Measure:</i> Average								
residential rate per								
residential property								
assessment	\$698.23	\$941.22	\$992.71	\$1,011.60	\$1,004.56	\$1,021.76	\$1,046.17	\$1,071.25
Computation: Residential								
rate revenue / Number of								
residential property								
assessments								
Material variations: Resid	lential rates	are forecas	t to increas	e by 2.0% e	each year. 2	015 results	did not incl	ude waste
charges.								
Efficiency								
Indicator: Expenditure								
level								
Measure: Expenses per								
property assessment	\$3,409.82	\$3,441.69	\$3,670.24	\$4,339.15	\$3,876.41	\$3,749.26	\$3,865.88	\$3,930.80
Computation: Total								
expenses / Number of								
property assessments								
Material variations: Prope	erty numbers	s remain co	nstant with	expenditure	levels the	main varian	ce dependi	ng on the
scope of works required for	r that financ	ial year.						
Efficiency								
Indicator: Workforce								
turnover								
Measure: Resignations								
and terminations								
compared to average staff								
Computation: [Number of	8.18	12.75	18.12	12.29	9.74	10.14	10.14	10.14
permanent staff	0.10	12.70	10.12	12.23	3.14	10.14	10.14	10.14
resignations and								
terminations / Average								
number of permanent								
staff for the financial year]								
x100								
Material variations: A rest		•		•		tion into 201	17 has resul	lted in an
increase in staff turnover.	This is slowl	y returning	to a steady	turnover rat	e.			
Liquidity								
Indicator: Working								
capital								
Measure: Current assets								
compared to current	587.88%	641.06%	790.25%	742.25%	440.01%	416.35%	371.07%	372.06%
liabilities	555570	5 5 7 0	. 55.2570	/0		5.55 76	0	0.2.0070
Computation: [Current								
assets / Current liabilities]								
x100								
Material variations: Major						f cash and	cash equiva	lents
available for that projected	year. The o	ther compo	nents are fa	airly constar	nt.			

# **FINANCIAL PERFORMANCE INDICATORS (Continued)**

Dimension / indicator /	Results For				Fore	ecasts		
measure	2015	2016	2017	2018	2019	2020	2021	2022
Liquidity								
Indicator: Unrestricted								
cash								
Measure: Unrestricted								
cash compared to current		224 2224	0.070/	0.4.0004	0.40.0=0.4	0040=04		
liabilities	53.70%	281.60%	-3.85%	91.92%	310.95%	284.27%	235.61%	231.92%
Computation:								
[Unrestricted cash /								
Current liabilities] x100								
Material variations: Coun-	cil has a lar	ge amount d	of cash ava	lable on ha	nd due to th	ne delay in p	oreparation	of some
capital works projects. Cou								
Future year projections inc	lude all cost	s to ensure	there is no	renewal ga	p, however	based upor	n forecastin	g Council
will not have enough incom	ne to addres	s the renew	al gap with	out compro	mising on o	ther service	s or genera	ting more
or other sources of revenue	Э.							
Obligations Indicator: Asset renewal								
Measure: Asset renewal								
compared to depreciation								
	42.47%	24.12%	33.93%	35.98%	38.81%	25.12%	24.89%	25.23%
Computation: [Asset								
renewal expenses / Asset								
depreciation] x100								
Material variations: Variations			his indicatoı	depending	on the cap	ital works p	rogram deli	vered each
year, depreciation increase	s slightly pe	er year.	1				T	
Obligations								
Indicator: Loans and								
borrowings								
Measure: Loans and								
borrowings compared to								
rates	1.43%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Computation: [Interest								
bearing loans and								
borrowings / Rate								
revenue] x100								
Material variations: Coun	cil made the	last payme	ent of outsta	inding loans	during ear	ly 2016.	1	
Obligations								
Indicator: Loans and								
borrowings								
Measure: Loans and								
borrowings repayments								
compared to rates	1.57%	1.39%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Computation: [Interest	1.07 /0	1.00/0	0.0070	0.0070	0.0070	0.0070	0.0070	0.0070
and principal repayments								
on interest bearing loans								
and borrowings / Rate								
revenue] x100								
Material variations: Coun-	cil made the	last payme	ent of outsta	nding loans	during ear	ly 2016.		

# **FINANCIAL PERFORMANCE INDICATORS (Continued)**

Dimension / indicator /	Results			Forecasts				
measure	2015	2016	2017	2018	2019	2020	2021	2022
Obligations Indicator: Indebtedness								
Measure: Non-current								
liabilities compared to	40.040/	47.500/	40.500/	44.700/	45.000/	47 400/	40.400/	00.700/
own source revenue	16.94%	17.58%	12.52%	11.76%	15.90%	17.48%	19.13%	20.78%
Computation: [Non-								
current liabilities / Own source revenue] x100								
Material variations: Coun	cil'e non cur	ront liabilitie	oc increace	oach voor v	with own co	urco rovoni	ıo romainin	n foirly
constant.	Cii S HOH-Cui	Terit ilabilitie	es increase	each year v	WILLI OWII SO	urce revenu	ie remaininį	g railiy
Operating position								
Indicator: Adjusted								
underlying result								
Measure: Adjusted								
underlying surplus (or								
deficit)	10.82%	-37.73%	9.83%	-4.51%	-20.07%	-6.87%	-11.01%	-11.45%
Computation: [Adjusted								
underlying surplus								
(deficit)/ Adjusted								
underlying revenue] x100								
Material variations: Futur								
current forecasting Council				dress the r	enewal gap	without cor	npromising	on other
services or generating mor	e or other so	ources of re	venue.					
Stability								
Indicator: Rates								
concentration								
Measure: Rates								
compared to adjusted	30.88%	50.58%	32.05%	32.31%	42.76%	40.02%	41.28%	41.73%
underlying revenue								
Computation: [Rate revenue / Adjusted								
underlying revenue] x100								
Material variations: Coun	cil has conti	nued to one	ly the 2 250	% can to ret	ee and cha	race for the	forecast vo	are Tho
main variation between year			•	•	.cs and ona	iyes ioi iile	iorecast ye	ais. III <del>C</del>
Stability	ar 3 101 trii 3 ll	ומוטמנטו וא נו	ic operating	y granis.				
Indicator: Rates effort								
Measure: Rates								
compared to property								
values							. =	
revenue / Capital	0.57%	0.56%	0.58%	0.50%	0.52%	0.52%	0.52%	0.52%
improved value of								
rateable properties in the								
municipality ] x100								
Material variations: No m	aterial varia	tions.						

## FINANCIAL PERFORMANCE INDICATORS (Continued)

#### **Definitions:**

- "adjusted underlying revenue" means total income other than:
- (a) non-recurrent grants used to fund capital expenditure; and
- (b) non-monetary asset contributions; and
- (c) contributions to fund capital expenditure from sources other than those referred to in paragraphs (a) and (b)
- "adjusted underlying surplus (or deficit)" means adjusted underlying revenue less total expenditure
- "asset renewal expenditure" means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability
- "current assets" has the same meaning as in the AAS
- "current liabilities" has the same meaning as in the AAS
- "non-current assets" means all assets other than current assets
- "non-current liabilities" means all liabilities other than current liabilities
- "non-recurrent grant" means a grant obtained on the condition that it be expended in a specified manner and is not expected to be received again during the period covered by a council's Strategic Resource Plan
- "own-source revenue" means adjusted underlying revenue other than revenue that is not under the control of council (including government grants
- "population" means the resident population estimated by council
- "rate revenue" means revenue from general rates, municipal charges, service rates and service charges
- "recurrent grant "means a grant other than a non-recurrent grant
- "residential rates" means revenue from general rates, municipal charges, service rates and service charges levied on residential properties
- "restricted cash" means cash and cash equivalents, within the meaning of the AAS, that are not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year
- "unrestricted cash" means all cash and cash equivalents other than restricted cash.

### OTHER INFORMATION

#### Basis of preparation

Council is required to prepare and include a Performance Statement within its Annual Report. The Performance Statement includes the results of the prescribed sustainability capacity, service performance and financial performance indicators and measures together with a description of the municipal district and an explanation of material variations in the results. This statement has been prepared to meet the requirements of the Local Government Act 1989 and Local Government (Planning and Reporting) Regulations 2014.

Where applicable the results in the Performance Statement have been prepared on accounting bases consistent with those reported in the Financial Statements. The other results are based on information drawn from Council information systems or from third parties (e.g. Australian Bureau of Statistics).

The Performance Statement presents the actual results for the current year and for the prescribed financial performance indicators and measures, the results forecast by Council's Strategic Resource Plan. The Local Government (Planning and Reporting) Regulations 2014 requires explanation of any material variations in the results contained in the Performance Statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

The forecast figures included in the Performance Statement are those adopted by Council in its Strategic Resource Plan on 26 June 2018 and which forms part of the Council Plan. The Strategic Resource Plan includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The Strategic Resource Plan can be obtained by contacting Council.

### CERTIFICATION OF PERFORMANCE STATEMENT

In my opinion the accompanying Performance Statement has been prepared in accordance with the Local Government Act 1989 and the Local Government (Planning and Reporting) Regulations 2014.

Signed: Date: 28 / 8 / 8 SHARON ROSEMARIE MORRISON BA (POLITICS), LLB (HONS), GDLP, DIP BUS, CERT IV HR, PRINCIPAL ACCOUNTING OFFICER

In our opinion, the accompanying Performance Statement of the Loddon Shire Council for the year ended 30 June 2018 presents fairly the results of Council's performance in accordance with the Local Government Act 1989 and the Local Government (Planning and Reporting) Regulations 2014.

The Performance Statement contains the relevant performance indicators, measures and results in relation to service performance, financial performance and sustainability capacity.

As at the date of signing, we are not aware of any circumstances that would render any particulars in the Performance Statement to be misleading or inaccurate.

We have been authorised by the Council and the Local Government (Planning and Reporting) Regulations 2014 to certify this Performance Statement in its final form.

Signed: Date: 28 / \$ / 1/8

CHERYL ANNETTE MCKINNON, MAYOR

Signed: Date: 28 / \$ / 1/8

GAVAN LINDSAY HOLT, COUNCILLOR

Signed: Date: 28 / 8 / /8

PHILIP LEONARD PINYON, CHIEF EXECUTIVE OFFICER



# Independent Auditor's Report

#### To the Councillors of Loddon Shire Council

#### Opinion

I have audited the accompanying performance statement of Loddon Shire Council (the council) which comprises the:

- description of municipality for the year ended 30 June 2018
- sustainable capacity indicators for the year ended 30 June 2018
- service performance indicators for the year ended 30 June 2018
- financial performance indicators for the year ended 30 June 2018
- other information and
- the certification of the performance statement.

In my opinion, the performance statement of Loddon Shire Council in respect of the year ended 30 June 2018 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 6 of the Local Government Act 1989.

#### **Basis for Opinion**

I have conducted my audit in accordance with the Audit Act 1994 which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the Auditor's Responsibilities for the Audit of the performance statement section of my report.

My independence is established by the Constitution Act 1975. I and my staff are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to my audit of the performance statement in Victoria and have also fulfilled our other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

## Councillors' responsibilities for the performance statement

The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the Local Government Act 1989 and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of the statement of performance that is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the performance statement

As required by the Audit Act 1994, my responsibility is to express an opinion on the performance statement based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the performance statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Standards on Assurance Engagements will always detect a material misstatement when it exists.

Level 31 / 35 Collins Street, Melbourne Vic 3000 T 03 8601 7000 enquiries@audit.vic.gov.au www.audit.vic.gov.au

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this performance statement.

As part of an audit in accordance with the Australian Standards on Assurance Engagements, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of performance statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control
- evaluate the overall presentation, structure and content of the performance statement, including the disclosures, and whether performance statement represents the underlying events and results in a manner that achieves fair presentation.

I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

MELBOURNE 30 August 2018 Tim Loughnan

7.6. Long ha





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