



# **AGENDA**

## **Audit and Finance Committee**

**Council Chambers**

**11 February 2010**

**9.00 a.m.**



## AUDIT AND FINANCE COMMITTEE

NOTICE IS HEREBY GIVEN THAT AN AUDIT AND FINANCE COMMITTEE MEETING WILL BE HELD IN THE COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA ON THURSDAY 11 FEBRUARY 2010 AT 9.00 AM

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1. MEMBERS PRESENT AND APOLOGIES.
2. CONFIRMATION OF MINUTES:
  - 2.1 Audit and Finance Committee Minutes – 26 November 2009 *(Pages 1-4)*
3. MATTERS ARISING FROM MINUTES
4. GENERAL BUSINESS:
  - 4.1 Rates Review
  - 4.2 Rates Debtors - Report from Assistant Accountant *(Pages 5-7)*
  - 4.3 2010/2011 LTCCP Projects 2011
  - 4.4 ASB Valuations Reports *(Pages 8-9)*
5. INWARD CORRESPONDENCE
  - 5.1 Letter from the Office of the Auditor General: Regarding Audits. *(Pages 10-13)*



## AUDIT AND FINANCE COMMITTEE

### MINUTES OF A MEETING OF THE AUDIT AND FINANCE COMMITTEE HELD IN THE COUNCIL CHAMBERS, WESTLAND DISTRICT COUNCIL, 36 WELD STREET, HOKITIKA ON THURSDAY 26 NOVEMBER 2009 COMMENCING AT 9.00 AM

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1. PRESENT:

Councillor I.W. Hustwick (Chairman)  
Deputy Mayor Councillor B.O. Thomson  
Councillors J.G. Birchfield, A.M. Hurley.

APOLOGIES:

Her Worship the Mayor, M.H. Pugh  
Councillor J.H. Butzbach.

ALSO IN ATTENDANCE:

G.W. Day (Manager Audit and Compliance), B.C. Eccleson (Accountant),  
D.M. Maitland (Executive Assistant).

2. CONFIRMATION OF MINUTES:

2.1 Audit and Finance Committee Minutes – 9 July 2009.

Moved Councillor Thomson, seconded Councillor Hustwick and **Resolved** that the Minutes of the Audit and Finance Committee Meeting held on the 9 July 2009, be confirmed as a true and correct record of the meeting.

3. MATTERS ARISING FROM MINUTES.

#### 4. GENERAL BUSINESS:

##### 4.1 2008/2009 Annual Report – where to from here?

###### 4.1.1 Variance Explanations

The 2008/2009 audited Annual Report reported a deficit of \$970,000 as against a budgeted surplus of \$965,000 for the year. The Accountant reported that a large part of the variance was due to depreciation increase as a result of the revaluation of infrastructural assets, and tabled a report on other variances for the Committee's information.

##### 4.2 Review of Fixed Asset Schedule and Depreciation Schedule

The Accountant tabled Note 15 to the Financial Statements being the schedule of Property, Plant and Equipment at 30 June 2009 for the information of the Committee, particularly in relation to depreciation increases.

The Committee held a general discussion regarding depreciation and noted that the Asset Management Plans are an important factor in the management of Council's infrastructural assets.

##### 4.3 Timeline for Annual Plan

Councillors discussed the proposed timeline for the 2010/2011 Annual Plan.

Moved Councillor Birchfield, seconded Councillor Thomson and **Resolved that it be a recommendation to Council** that the following timeline apply for the 2010/2011 Annual Plan:

18 February 2010	Review projects detailed in the LTCCP for 2010/2011, including estimates, consider projects carried forward and put forward projects for consideration in the 2010/2011 Annual Plan process.
4 March 2010	Annual Plan Workshop to finalise operational estimates and projects for inclusion in the Draft Plan.
18 March 2010	March Council Meeting - Adopt Draft Annual Plan
29 March 2010 to 26 April 2010	Draft Plan open for public submission
18-19 May 2010	Consideration of verbal and written submissions (two days allowed if required)
20 May 2010	May Council Meeting
17 June 2010	June Council Meeting = Final Adoption of the Plan

The Committee recognised the need to advise additional projects (outside the LTCCP) at the February 2010 meeting.

#### 4.4 **Financial Know How 101 feedback**

Her Worship the Mayor, Councillor Hustwick, Councillor Butzbach and Barbara Eccleson, Accountant attended the Know How Financial Governance 101 Course in Greymouth on the 16 November 2009 and advised the course was very well worth attending.

The Accountant advised that a Financial Governance 101 Course will be held in the Council Chambers on the 19 March 2010. The Committee **recommend** that all Councillors take the opportunity to attend the Financial Governance 101 Course on the 19 March 2010.

#### 4.5 **ASB Valuation Report**

A copy of the ASB Portfolio Valuation Report as at 31 October 2009 and Portfolio Performance Report from 1 August 2009 to 31 October 2009 was tabled.

Councillors asked the Accountant to provide a Summary Report and Cash Account Report for the next Audit and Finance Committee Meeting.

Moved Councillor Thomson, seconded Councillor Birchfield and **Resolved** that the ASB Portfolio Valuation Report as at 31 October 2009 and Portfolio Performance Report from 1 August 2009 to 31 October 2009 be received.

#### 4.6 **Rates Review**

The Committee had a general discussion regarding the following:

- Overdue Rates
- Rates Review
- Uniform Annual General Charges.

### 5. **MATTERS TO BE CONSIDERED IN THE 'PUBLIC EXCLUDED SECTION'**

Moved Councillor Hustwick, seconded Councillor Thomson and **Resolved** that the Committee exclude the public in accordance with Section 48, Local Government Official Information and Meetings Act 1987.

The Committee is required to move that the public be excluded from the following parts of the proceedings of this meeting, namely:

#### 5.1 **Rates Remissions**

The general subject of the matters to be considered while the public are excluded, the reason for passing this resolution in relation to each matter and the specific grounds under Section 48(1)(a) and (d) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

	GENERAL SUBJECT OF THE MATTER TO BE CONSIDERED	REASON FOR PASSING THIS RESOLUTION IN RELATION TO THE MATTER	GROUND(S) UNDER SECTION 48(1) FOR THE PASSING OF THIS RESOLUTION
1.	Rates Remissions	To protect the privacy of individuals/organisations under Section 7(2)(a)	48(1)(a)(i)

Moved Councillor Hustwick, seconded Councillor Birchfield and **Resolved** that the business conducted in the "Public Excluded Section" be confirmed and the public readmitted.

**MEETING CONCLUDED AT 11.51 AM**

**Confirmed:**

\_\_\_\_\_  
**Councillor I.W. Hustwick**  
**Chairman**

\_\_\_\_\_  
**Date**

## MEMORANDUM

**DATE:** 3 February, 2010  
**TO:** Audit & Finance Committee  
**FROM:** Assistant Accountant

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Attached is the rate arrears position over the past decade or so.

At 30 June 2009 it stood at 14.16% of the rates strike (\$943,852), and if nothing changed then arrears at 30 June 2010 could be expected to be 14.16% of \$7,121,081, or \$1,008,345.

At 2<sup>nd</sup> February the arrears are \$919,262 with a further \$1,372,953 current instalment due on 28 February, totaling \$2,292,215.

At 2<sup>nd</sup> February last year the arrears were \$921,739 so the situation is almost identical. On a percentage basis however this year is an improvement as the 6.88% rate increase could be expected to have increased the arrears to \$985,148

Last year, the \$921,739 arrears reduced to \$782,017 by 31 March however \$187,489 of the current instalment remained unpaid and also became arrears. The arrears was therefore back to \$969,506. This is a continuous cycle each quarter.

Except at the end of each quarter it is difficult to quantify where the arrears are at, apart from a comparison to the situation 12 months previously.

As above, although the situation is similar to last year, that is in fact an improvement on a percentage basis and as Julie's repayment agreements take effect the situation is trending towards further improvement.

	Rates debtors per quarter	Rates debtors at year end	% of debtors to rates strike	Rates Strike
30/06/1996	409,661.29	409,661.29	11.97%	3,422,256
30/09/1996	461,801.33			
31/12/1996	504,889.16			
31/03/1997	499,629.03			
30/06/1997	487,478.68	487,478.68	13.40%	3,637,818
30/09/1997	572,997.30			
31/12/1997	542,557.48			
31/03/1998	548,387.62			
30/06/1998	535,450.39	535,450.39	14.01%	3,821,951
30/09/1998	629,198.72			
31/12/1998	654,696.93			
31/03/1999	684,398.42			
30/06/1999	478,430.85	478,430.85	12.39%	3,862,748
30/09/1999	592,853.98			
31/12/1999	531,545.46			
31/03/2000	534,184.17			
30/06/2000	539,308.68	539,308.68	13.69%	3,940,717
30/09/2000	596,781.19			
31/12/2000	608,557.25			
31/03/2001	571,397.74			
30/06/2001	557,045.45	557,045.45	13.93%	3,999,214
30/09/2001	611,529.09			
31/12/2001	660,961.94			
31/03/2002	668,090.81			
30/06/2002	645,826.39	645,826.39	14.98%	4,310,571
30/09/2002	668,519.62			
31/12/2002	682,670.75			
31/03/2003	702,602.10			
30/06/2003	647,548.32	647,548.32	14.73%	4,395,510
30/09/2003	697,833.52			
31/12/2003	718,152.12			
31/03/2004	731,472.78			
30/06/2004	704,326.07	704,326.07	15.35%	4,589,811
30/09/2004	764,158.05			
31/12/2004	805,884.03			
31/03/2005	794,818.56			
30/06/2005	737,770.43	737,770.43	15.10%	4,886,824
30/09/2005	835,371.52			
31/12/2005	862,471.61			
31/03/2006	877,433.61			
30/06/2006	857,722.15	857,722.15	16.35%	5,246,941
31/10/2006	891,931.44			
31/12/2006	977,183.65			
31/03/2007	983,614.64			
30/06/2007	892,017.15	892,017.15	15.11%	5,903,478
30/09/2007	960,725.03			
31/12/2007	925,690.16			
31/03/2008	922,727.04			
30/06/2008	882,980.65	882,980.65	14.01%	6,302,962
30/09/2008	938,252.57			
31/12/2008	949,123.09			
31/03/2009	969,506.85			
30/06/2009	943,582.63	943,582.63	14.16%	6,662,735
30/09/2009	1,042,789.18			
31/12/2009	980,734.89			
31/03/2010				
30/06/2010				7,121,081

<b>2010-2011 LTCCP Projects</b>		<b>Source of Funding</b>				
		<b>Depr</b>	<b>Rates</b>	<b>Subsidy</b>	<b>Loan</b>	<b>Reserves</b>
<b>Wastewater</b>						
Hokitika desludging treatment ponds	204,600				100%	
Hokitika replace pump	102,300	100%				
Fox Glacier mains replacement	102,300	100%				
Franz Josef new main & pump station	1,023,000			58%	43%	
Ross sewerage scheme	4,336,675			90%	10%	
	<u>5,768,875</u>					
<b>Stormwater</b>						
Raise stopbank & top up rock protection	204,600				100%	
Rolleston Street pump station	204,600				100%	
	<u>409,200</u>					
<b>Water Supply</b>						
Hokitika 1500m3 reservoir	358,050				100%	
Hokitika fire pump booster investigation	46,035		100%			
Hokitika mains replacement	122,760	100%				
	<u>526,845</u>					
<b>Township Development</b>						
Franz Josef Township Development	62,040		100%			
<b>Transportation</b>						
Fourth Street Construction (R-Funding)	155,100			75%		25%
Old Christchurch Road Seal Extension (R-Funding)	155,100			75%		25%
District Renewals	1,846,800					
Hau Hau Road Widening (N-Funding)	517,000			75%		25%
Walking & cycling facilities (N-Funding)	31,020		25%	75%		
National Cycleway	1,137,400			100%		
	<u>3,842,420</u>					
<b>Rural Fire</b>						
Replace Kokatahi Fire Depot	31,020		100%			
<b>Public Toilets</b>						
Upgrade Tancred Street Toilets	30,840		100%			
<b>Library</b>						
Library Renewals	44,220					
Library resources to meet public library standards	20,680		100%			
RFID service self check out of books	15,510			100%		
	<u>80,410</u>					
<b>Parks &amp; Reserves</b>						
Heritage walkway extension	5,448					100%
Harihari Community Facility	225,132			100%		
	<u>230,580</u>					
<b>Refuse</b>						
Butlers Development	517,000				100%	
<b>Renewals Expenditure</b>						
Swimming pool	10,280					
Elderly housing	33,812					
Inspections & compliance	5,170					
Community services	620					
	<u>49,882</u>					
<b>Total capex &amp; renewals</b>	<b>11,549,112</b>					

**Westland District Council**  
**CASH TRANSACTIONS**  
 From 01 Jan 2010 to 31 Jan 2010



**NZD Cash Account**

Date	Interest Date	Particulars	Activity	Debit	Credit	Balance
01/01/2010			Beginning Balance			10,638.03
01/01/2010		ASB & Aegis Custodial Fees December 2009	Ongoing Fee	624.05		10,013.98
06/01/2010	06/01/2010	ASB Bank Treasury Account (Cash Dist)	Purchase	8,000.00		2,013.98
07/01/2010	31/12/2009	Cash Account	Interest		39.05	2,053.03
07/01/2010	06/01/2010	ASB Bank Treasury Account (Cash Dist)	Distribution		159.70	2,212.73
08/01/2010	08/01/2010	Rabobank Capital Securities @ 4.123% mat (call 08/10/17) - (RBOHA) (Cash Dist)	Distribution		3,092.25	5,304.98
25/01/2010	25/01/2010	ANZ National Bank @ 8.23% mat 23/07/17 (call 23/07/12)*(ANB060) (Cash Dist)	Distribution		6,172.50	11,477.48
31/01/2010			Ending Balance			11,477.48

Client ID: 990,011,054



**Westland District Council**  
**PORTFOLIO VALUATION REPORT**  
**As at 31 Jan 2010**

Asset Allocation: x-	Investment Cost	Cost in NZD	Units	Current Unit Price	Current Value	Current (NZD)	% of Portfolio
<b>Cash &amp; Call Balances</b>							
ASB Bank Treasury Account (Cash Dist)	99,000 NZD	99,000	99,000	1.0000	99,000 NZD	99,000	2.8%
<b>New Zealand Fixed Interest</b>							
ANZ National Bank @ 8.23% mat 23/07/17 (call 23/07/12)^(ANB060) (Cash Dist)	150,615 NZD	150,615	150,000	1.0382	156,339 NZD	156,339	4.4%
ANZ National Bank Notes @ 6.80% mat 17/02/11 (ANB030) (Cash Dist)	177,057 NZD	177,057	180,000	1.0234	190,148 NZD	190,148	5.3%
ASB Bank Subord Notes @ 7.03% mat 15/06/16 (call 15/06/11) (Cash Dist)	290,725 NZD	290,725	290,000	1.0124	296,221 NZD	296,221	8.3%
ASB Bank Unsecured, Unsubord Notes @ 8.22% mat 17/09/2014 - NZD (ABB050) (Cash Dist)	320,000 NZD	320,000	320,000	1.0708	352,385 NZD	352,385	9.8%
Auckland International Airport @7.25% mat 7/11/15 Series 15 (AIA070) (Cash Dist)	36,034 NZD	36,034	35,000	1.0168	36,179 NZD	36,179	1.0%
Auckland International Airport Ltd @ 8% mat 15/11/16 (AIA080) (Cash Dist)	230,000 NZD	230,000	230,000	1.0454	244,324 NZD	244,324	6.8%
BNZ Bond @ 7.50% mat 15/09/10 (Cash Dist)	156,308 NZD	156,308	150,000	1.0224	158,045 NZD	158,045	4.4%
BNZ Subord Bond @ 8.42% mat 15/06/17 (call 15/06/12) (BNZ080) (Cash Dist)	101,782 NZD	101,782	100,000	1.0431	105,394 NZD	105,394	2.9%
Insurance Australia Funding Ltd @ 9.105% mat 21/11/2012 (Cash Dist)	252,268 NZD	252,268	250,000	1.0014	255,339 NZD	255,339	7.1%
KiwiBank Ltd Subord. Bond @ 7.72% mat 20/03/17 (reset 20/03/12) (KIWO10) (Cash Dist)	100,772 NZD	100,772	100,000	1.0226	105,073 NZD	105,073	2.9%
PowerCo Ltd @ 6.39% mat 29/03/2013 (PWC050) (Cash Dist)	494,762 NZD	494,762	500,000	0.9604	484,139 NZD	484,139	13.5%
Rabobank Capital Securities @ 4.123% mat (call 08/10/17) - (RBOHA) (Cash Dist)	300,000 NZD	300,000	300,000	0.8250	248,279 NZD	248,279	6.9%
Telebond Fixed Rate @ 6.92% Mat 22/03/2013 Tranche 1 (TCN480) (Cash Dist)	305,099 NZD	305,099	300,000	1.0197	313,361 NZD	313,361	8.7%
Teistra Corporation Ltd @ 7.15% mat 24/11/2014 (Cash Dist)	146,010 NZD	146,010	150,000	1.0181	154,713 NZD	154,713	4.3%
Teistra Corporation Ltd @ 6.99% mat 24/11/2011 (Cash Dist)	268,687 NZD	268,687	260,000	1.0270	270,555 NZD	270,555	7.5%
Watercare Services Ltd @ 6.86% mat 19/10/2011 (Cash Dist)	96,790 NZD	96,790	100,000	1.0288	104,910 NZD	104,910	2.9%
<b>Cash &amp; Call Balances</b>						<b>\$3,475,404</b>	<b>96.9%</b>
NZD Call Account		11,477			11,477 NZD	11,477	0.3%
						<b>\$11,477</b>	<b>0.3%</b>

**Total** **\$3,585,881** **100%**



FIN 9

18 December 2009

Our Ref: LG04-0001

Ms Maureen Pugh  
Westland District Council  
Private Bag 704  
Hokitika

CEO	HWM	MD	NO	MAC	JE	MDA	CSO	E'G
	✓							

3 DEC 2009

Dear Ms Pugh *Maureen*

At the end of the year, it's natural to look back on what's been achieved and what's in store for the year ahead. It has been significant for me at a personal level with my appointment as Controller and Auditor-General, succeeding Kevin Brady and quickly becoming reacquainted with the local government sector.

I am glad that, in the short space of time since my appointment, I have had the chance to catch up with a good number of the sector at both Local Government New Zealand and Society of Local Government Managers events, as well as through visits to individual councils and convening the Auditor-General's Local Government Advisory Board.

The recent Advisory Board meeting reinforced for me the importance of the changes in Auckland, both for the communities within Auckland and to the rest of the country. Increasingly, the transition is affecting my Office's resources and, indeed, I have commenced taking a "direct hand" – in conjunction with my Office's Local Government group and auditors – on the many ways in which the heralded changes affect the Office.

**Looking back at 2009**

Much of the 2008/09 financial year was dominated by the preparation and adoption of the 2009-19 Long-Term Council Community Plans (LTCCPs). Most Councils prepared much better plans in comparison to the 2006-16 iterations.

I think this reflects a maturing attitude to long-term thinking. While I appreciate the "TAFM" initiative has raised substantial debate over the form of the LTCCP, there is little questioning of the need to plan long-term. This is an important development and one that should be built on. I acknowledge part of that development must be the question of retention of an audit role in the clearance of LTCCPs. I acknowledge that our work must be of value and have asked my Local Government group to consider this matter further and report to me and my Local Government Advisory Group in the new year.

It is pleasing to note that most Councils appropriately managed their 2008/09 accountability requirements, and all but one local authority adopted their financial statements by the statutory deadline. This is a substantial improvement on prior financial years. Later in the financial year, I will be reporting fully, not only on this, but also on the time all councils took in getting user-friendly summaries to their communities. We have long held the view that summaries are the best vehicle for effective communication with communities.

Our inquiry work has continued apace. Many of the inquiries we receive are matters that, using our discretion, we do not choose to follow up. However, it can take a reasonable level of work, including contact with your staff, to be able to assess the request, determine if it is a matter that we wish to inquire into, and, if not, turn it down. I am appreciative of any effort and co-operation given to my staff.

We have published reports on a number of inquiries on our website at [www.oag.govt.nz](http://www.oag.govt.nz).

The key themes we have noted again this year are:

- your decision-making processes; and
- managing conflicts of interest – including non-financial conflicts.

Our findings, where we have chosen to inquire, show Councils need to remain vigilant about their processes in both areas, and councillors need to come to an individual and corporate understanding about conflicts.

### **Looking forward to 2010**

Reform of Auckland and the review of Part 6 of the Local Government Act 2002 through the TAFM initiative have also been heavy workloads for many in 2009. However, without wanting to understate the significant work undertaken – particularly in Auckland – the real challenge to deal with these initiatives will come in 2010. As already noted, I recognise that my Office has its part to play in supporting the transition and playing our part in bedding in suitable accountability arrangements with the new Council and group.

I am grateful that the Auckland Transition Agency has provided my Office with an open door to address transition matters and help us prepare to audit the new Council as well as the dissolving organisations.

In addition to these, I have confirmed the initiative commenced by Kevin Brady into improved performance reporting within the public sector. As this will affect the local government sector in 2009/10, I thought it useful to expand at some length on our approach.

### *My views on service performance information and reporting*

This is the first time you have heard my views on this matter of shared importance to the public sector. I admit that I was disappointed to find on returning to this Office that performance reporting has improved very little in the last 15 to 20 years despite a lot of talk and considerable effort by many.

From 2009/10, audit teams will not only be reporting on whether the annual report reflects the local authority's performance for the year as expressed by the existing measures in the adopted LTCCP. They will also be checking that the annual report's use of these measures "provides an adequate basis for the informed assessment" of the local authority's actual service performance.

I consider that better performance information and reporting will help us to address the current and ongoing challenges for the public sector, and I ask for your continued support to achieve improvement.

### *Changes arising from improvements to auditing standards, methodology, and reporting*

During the last couple of years, my Office has been phasing in improvements to how we audit service performance information, as we have reviewed and updated our approach to auditing this information. During 2009, we consulted on and finalised a revision of my auditing standard on service performance information (AG-4),<sup>1</sup> which is available on our website at [www.oag.govt.nz](http://www.oag.govt.nz). The previous version of this standard required auditors to attest to whether the statement of service performance (SSP) fairly reflected the standards of service delivery *compared with the forecast standards* in the forecast SSP. The key change in the revised standard is that auditors will be required to attest to whether the SSP fairly reflects *actual service performance* for the year. This is a subtle wording change but an important change to the judgement required by auditors and the reporting required from your organisation.

### *Implications for your audit*

The local government sector has an important advantage over the rest of the public sector through its developing practice of planning and monitoring performance through LTCCPs.

AG-4 (revised) outlines how auditors are assessing you as a preparer of service performance reports. The expectation is for local authorities to report against their actual achievements, including a description of achievements.

You may observe the following from your auditor as they undertake the 2009/10 annual audits:

- greater focus on understanding of your organisation and its management control environment;
- greater SSP testing, including more focus on reviewing SSP systems; and
- increased liaison and communication with you, your staff, and your Council and/or Audit Committee.

### *Suggestions for your consideration*

There are actions you can take to get maximum benefit from our increased audit effort. From my perspective, your leadership would be usefully focused on confirming that your organisation has:

- service performance information and reporting that clearly describes your actual achievements/progress (and doesn't just report against planned measures in the LTCCP/annual plan).
- service performance information systems and controls (including collection, aggregation, and monitoring and reporting systems) to ensure that the information is accurate and relevant; and
- an internal quality assurance programme that gives you confidence about the quality and relevance of information for internal service performance management and monitoring, and subsequent external reporting.

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<sup>1</sup> The revised AG-4 is intended to apply to local authorities and government departments, and to Crown entities that are required to prepare a Statement of Intent and Statement of Service Performance under sections 139 and 150 of the Crown Entities Act 2004.

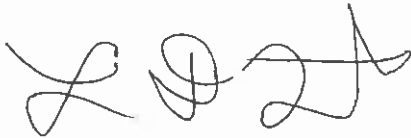
I know there are challenges that we need to work through to get improvement, and I recognise that my Office has a key role to play. I am convinced that we can and, indeed, must work together to meet the reasonable expectations for useful information to underpin our system of accountability.

I expect my auditors to be actively preparing to audit and report on this basis and keep you informed. Please ensure that you are fully aware of the implications, and do not hesitate to contact your auditor to discuss further if necessary.

#### **Closing comments**

As I think we all know, 2010 will be full of challenges. Fortunately, we all have the joy of Christmas to look forward to before then. I and the Local Government Group – Bruce, Barbara, Andrea, Jonathan, Sarah, and Tony – wish you well for the festive season and hope you and your staff have a relaxing break. We look forward to working with you in the New Year.

Kind regards

A handwritten signature in black ink, appearing to read 'Lyn Provost', written in a cursive style.

Lyn Provost  
Controller and Auditor-General