

**COOTAMUNDRA-GUNDAGAI REGIONAL COUNCIL
PUBLIC INQUIRY**

On Friday, 30 August 2024

Before:

Mr Peter Duncan AM (Chairperson)
Mr Rick Firman OAM (Committee member)
Ms Ruth Fagan (Committee member)
Mr Douglas Walther (Committee member)

Also present:

Ms Janet McKelvey (Counsel assisting)

Examination of Mr Peter Tegart (Always Thinking Advisory)
under s263 of the Local Government Act 1993

1 CHAIR: Good morning. My name is Peter Duncan and I will
2 make some opening remarks for today's public inquiry into
3 Cootamundra-Gundagai Regional Council. The role of this
4 public inquiry is to inquire into and subsequently report
5 to the Minister for Local Government, the Hon. Ron Hoenig
6 MP, with respect to a proposed implementation plan
7 submitted to the Minister by Cootamundra-Gundagai Regional
8 Council. The Minister has appointed four persons to be
9 commissioners in this inquiry. They are Rick Firman OAM,
10 Ruth Fagan, Douglas Walther and myself. Collectively, we
11 are the commissioners and I have been appointed Chairman of
12 the Commission.
13

14 In accordance with the Royal Commissions Act (1923),
15 the application of which is referred to in section 438U of
16 the Local Government Act, I have as Chair of this inquiry
17 authorised my fellow commissioners to sit with me for the
18 purposes of the inquiry.
19

20 Three of the Commissioners separately hold a
21 commission from the Governor of New South Wales under
22 section 261 of the Local Government Act appointing us to be
23 members of the Local Government Boundaries Commission. The
24 Minister has referred to the Boundaries Commission for
25 examination and a report under section 263 of the Local
26 Government Act, a proposal made by the Minister to council
27 pursuant to section 215 of the Local Government Act to
28 create two new local government areas from the existing
29 local government area, having boundaries coincidental with
30 the boundaries of the former Cootamundra and Gundagai shire
31 areas, known as "the proposal".
32

33 Having regard to the institution of this public
34 inquiry and its terms of reference, the Boundaries
35 Commission has resolved to hold its examination of the
36 proposal in abeyance, pending the finalisation and delivery
37 of the inquiry report to the Minister. Following the
38 completion of the inquiry, the Boundaries Commission will
39 resume its examination of the proposal. The inquiry report
40 is a matter that the Boundaries Commission can have regard
41 to under section 263(3)(f) of the Local Government Act. I
42 will now read out the record of the inquiry terms of
43 reference:
44

45 *To inquire and report to the Minister for*
46 *Local Government with respect to the*
47 *Cootamundra-Gundagai Regional Council*

1 (Council) proposed Implementation Plan
2 (comprising a Detailed Transition Plan,
3 Task Schedule and Financial Sustainability
4 Plan) as lodged by Council as a formal
5 proposal on 21 March 2024 to create two new
6 Councils from the existing Council
7 including advising whether:

8
9 1. If the governing bodies of the new
10 Councils were to implement the proposed
11 Implementation Plan, would this create the
12 potential for:

13
14 • a sustainable financial path for the
15 ongoing operation of the two councils.

16
17 • strong and effective leadership in a
18 manner consistent with the guiding
19 principles set out in sections 8A, 8B and
20 8C of the Act.

21
22 • effective management of
23 responsibilities relating to long term
24 financial planning, public land management
25 and provision of services.

26
27 2. The area of Cootamundra-Gundagai
28 Regional Council should be dissolved
29 pursuant to s212 of the Act to enable a
30 proposal to create two new councils to be
31 implemented.

32
33 3. Any other matter that warrants mention,
34 particularly those that may impact on the
35 effective administration of the future
36 Councils' functions and responsibilities or
37 the community's confidence in the Council
38 being able to do so.

39
40 The Commissioners may make recommendations
41 as the Commissioners see fit having regard
42 to the outcomes of the Inquiry, including
43 whether all civic offices at
44 Cootamundra-Gundagai Regional Council
45 should be declared vacant.

46
47 I will now make some opening remarks. Ahead of this

1 hearing, the Commission published on the inquiry website an
2 information paper and a practice direction setting out the
3 approach that the Commissioners will take in the conduct of
4 the inquiry. That information paper remains on the inquiry
5 web page. I have appointed Alice Beasley of the Office of
6 Local Government as the departmental officer assisting the
7 inquiry. I have also appointed Ms Janet McKelvey of the
8 NSW Bar as counsel assisting the inquiry.

9
10 Submissions have been sought from the public in
11 relation to the terms of reference. The inquiry will
12 continue to receive submissions until 30 September 2024.
13 Further information about making a submission can be found
14 on the public inquiry web page. These proceedings and each
15 day of all hearings will be webcast. This will allow the
16 community to observe proceedings and to follow the evidence
17 given

18
19 The commissioners hope that the inquiry will be
20 conducted with a minimum of formality. However, anyone
21 observing it and appearing should be mindful of the
22 proposed purpose of the inquiry and be respectful of those
23 participating in it.

24
25 I will now make some remarks about the terms of
26 reference in the hearing today. As is the nature of terms
27 of reference, they are potentially very broad. However, it
28 will not be possible for this inquiry to look into every
29 matter that might conceivably fall within the terms of
30 reference. That would require the expenditure of an
31 unreasonable amount of time and resources. An inquiry
32 such as this one is not set up to make allegations against
33 any person, nor has any person been asked to prove a case
34 in the way that phrase may be understood in a proceeding
35 before a court. So, it is important to note that this is
36 an administrative, not judicial, inquiry. As such, the
37 rules of evidence do not apply. The administrative law
38 rules of fairness, however, do apply.

39
40 In essence, this is a fact finding inquiry set up to
41 obtain facts. There is a requirement at law that any
42 finding of fact must be made rationally and in accordance
43 with the proper standards of satisfaction. That may vary,
44 depending on whether the asserted factual matter is adverse
45 to the interest of any person. But the inquiry will not
46 determine legal rights. A public inquiry such as this can
47 only make recommendations to the Minister. Any findings of

1 facts that are ultimately made are expressions of opinion,
2 but they bind no-one. No recommendations that might be
3 made bind the Minister. The inquiry itself cannot
4 implement or give effect to any recommendation it might
5 make to the Minister.
6

7 The focus for the terms of reference is the council's
8 proposed implementation plan. It is important for the
9 council to take the opportunity of this inquiry to assist
10 the Commissioners to understand its implementation plan.
11 To assist the inquiry to understand the implementation
12 plan, it is proposed on the first day, today, to take
13 evidence from the author of the plan, Mr Peter Tegart.
14

15 Following today's hearing, the Commission will propose
16 to then adjourn to consider the material alongside all
17 matters which others wish to make in a written submission
18 to the inquiry. Further evidence will be taken from
19 council. Whether or not it is appropriate to put all
20 submissions made to the inquiry on the public website is a
21 matter for the commissioners to determine. There may be
22 several reasons why a submission should not be published.
23 These include that material may be defamatory or what was
24 received was merely a submission and no more than that. In
25 some instances, experience suggests that a submission may
26 contain untested assertions that alone could not rationally
27 form the basis of fact finding.
28

29 In this adjournment period, the inquiry will consider
30 the submissions and what other evidence may need to be
31 sought. After considering and determining applications by
32 persons who wish to make oral submissions, noting the
33 inquiry is not obliged to automatically give the right of
34 appearance to all those wishing to appear before the
35 inquiry, the inquiry will allocate further dates for taking
36 evidence.
37

38 Ms McKelvey, as counsel assisting, is responsible for
39 choosing the witnesses that will be called to give evidence
40 to the inquiry, and the order in which the witnesses will
41 be called.
42

43 At the close of the public hearings, the procedure to
44 be followed will be: firstly, any further documentary
45 information arising from the evidence received in the
46 public hearings will be obtained; secondly, counsel
47 assisting will make submissions on the evidence to the

1 commissioners and she will suggest recommendations;
2 thirdly, submissions in reply by those permitted to do so
3 may be lodged by a date to be provided; fourthly, a report
4 will be provided to the Minister, who will publish it by
5 tabling a report before both houses of Parliament; finally,
6 the Minister will consider the report and take such action
7 as he considers appropriate.

8
9 Thank you. I will now hand over to start the
10 proceedings to the counsel assisting Ms McKelvey, thank
11 you.

12
13 MS McKELVEY: Thank you, Chair. I will call Peter Tegart.

14
15 <PETER TEGART, WITNESS

16
17 <EXAMINATION BY MS McKELVEY:

18
19 MS McKELVEY: Q. Good morning, Mr Tegart.

20 A. Good morning.

21
22 Q. Just to start things off, could you please state your
23 name, your business address and your role in these - in the
24 preparation of the implementation plan?

25 A. Certainly. My name is Peter Tegart. I am the
26 principal in a consultancy called Always Thinking Advisory,
27 and I was engaged by Cootamundra-Gundagai Regional Council
28 to prepare the demerger implementation plan and the
29 sustainability plan.

30
31 Q. And am I right to understand that you provided on
32 Wednesday at summary document?

33 A. Yes, I did.

34
35 Q. Which is this document. I understand that each of the
36 commissioners have that document. Was your intention to
37 take us through that document before I ask questions, or?

38 A. If that's of any assistance, just to give some
39 headspace to early, early findings and that may give rise
40 to further questions.

41
42 MS McKELVEY: If the Commission is content for me to allow
43 that, then I'm content for that to occur.

44
45 CHAIR: Yes.

46
47 MS McKELVEY: Q. I will preface, before you go through

1 that, Mr Tegart, that the emphasis of today's inquiries by
2 me will be in relation to the mechanics of the
3 implementation, in particular, the status of the phase two
4 inquiries that need to be made. There are some questions
5 that need to be answered about that. The particular detail
6 about the financials, your overview would be of assistance
7 and it may be on another occasion that we have to get into
8 the detail of that financial material.

9 A. Happy to assist.

10
11 Q. Okay. If you'd like to perhaps take 10 or 15
12 minutes --

13 A. Sure.

14
15 Q. -- to go through your presentation --

16 A. Thank you.

17
18 Q. -- so that we can go from there.

19 A. Thank you. And Chair and commissioners, thank you for
20 the time today. If I can take the opportunity just to
21 introduce the idea behind this preparatory paper, it was
22 just to alert the commissioners, Chair, to the broader
23 issues initially facing regional and rural councils in
24 their financial sustainability.

25
26 I will alert you to the process I went through in
27 constructing the task schedule and the demerger
28 implementation plan. Some of each, and I note in part C of
29 the term, the reference there can be other matters that the
30 Commission may want to bring forward to the Minister's
31 attention, and I think that's appropriate given the context
32 of both the State and the Commonwealth undertaking
33 financial sustainability inquiries into local government.

34
35 Without going throughout slide-by-slide, the obvious
36 ones, Mr Chair and commissioners, is the legislation
37 binding councils to ensure that they are in fact
38 sustainable. Unfortunately, the several decades, we have
39 seen of course rate pegging and other matters influence the
40 ability of councils to provide so that I am particularly
41 concerned, given the work I do amongst rural, regional and
42 coastal councils across New South Wales and Queensland that
43 this is a common issue and more of an issue for those
44 councils compared to metro, in my view.

45
46 What's important is, on the second slide, is that OLG
47 have expressed their expectations for a demerger, which is

1 far more explicit in my view than what has been the case in
2 previous discussions around sustainability: council must
3 have appropriate cash reserves, council must be able to
4 fund their capital expenditure going forward. And they are
5 certainly all the hallmarks that one would expect of local
6 government. Unfortunately, the metrics that local
7 government uses, or OLG uses, don't help inform their real
8 status at any particular point in time. We tend to use lag
9 indicators rather than lead, and often councils are in
10 trouble for what happens.

11
12 I wanted to point out as well particularly for rural,
13 regional and coastal councils in my view, the primary
14 responsibility of councils is looking after existing
15 infrastructure, assets, facilities and utilities. They are
16 the cornerstone of sustainability for local communities and
17 economic enterprise. And to that extent, the very basic
18 tenet of taxes, taxes being general rates and annual
19 charges for the utilities, should in fact entirely fund the
20 maintenance, operation and renewal - this is called
21 appreciation - of assets. In remote, rural and regional
22 and coastal councils, they clearly do not. Metro councils,
23 it's an inverse relationship. And I just think that's a
24 fundamental issue that the Commission may want to also
25 consider under part C of the terms of reference.

26
27 On the fourth slide, I speak about the pressure on
28 local government. You can read, Chair can read those at
29 your leisure. But the issues fronting many councils in the
30 last half-dozen years has been consequent to the
31 combination of natural disasters and COVID, where councils
32 were caught on the hop in trying to rapidly put together
33 applications for funding, where grant estimates were
34 undercooked, therefore they have now found gaps in those
35 costs going forward, and indeed they didn't have the
36 capacity and capability to deliver on many of those
37 projects, and hence those costs have escalated even
38 further, given the enormous inflationary pressures on
39 construction and development activity in the last few
40 years.

41
42 Chair, could I also bring to the Commission's
43 attention two of the other enduring issues facing local
44 government has been the non-transfer of regional roads back
45 from local government back to State government, and
46 likewise the retention of Rural Fire Service and State
47 Emergency Service assets. Now, I know that's part of a

1 separate inquiry, but if I could bring your attention, in
2 Cootamundra-Gundagai's case, I've been advised the cost to
3 council of looking after regional roads and depreciation is
4 \$600,000. And that number could be multiplied many-fold
5 for many of the other rural and remote councils in
6 New South Wales.

7
8 The next three slides, Chair, is just for information.
9 But it just illustrates - and this information was provided
10 to both the State and Commonwealth inquiries. I was
11 fortunate to be witness to both of those inquiries as well.
12 It just illustrates at the bottom left-hand corner of those
13 three slides for rural, regional and metro, the comparison
14 of what is the general rates that are raised, compared to
15 the combination of the maintenance and the depreciation
16 expense for general assets. And clearly, there is a gap,
17 and that gap ordinarily would be expected to be taken up as
18 the grants that should be derived through the grants
19 commission or through financial assistance grant funding or
20 through roads, bridges and other forms of funding from the
21 State government. And therein, in a nutshell, lies the
22 basic responsibility of assets: do you raise enough taxes
23 to meet the cost of your assets? The answer here is no, in
24 these samples. And then secondly, is it an appropriate
25 signal for the level of public funding, through grants and
26 other measures, to assist those councils and be
27 sustainable, to look after the infrastructure to an
28 appropriate standard, appropriate for those particular
29 communities. And again, that answer is no.

30
31 So that's an issue that I'm happy to dwell on further
32 at a later stage, but going on past the slide called "CGRC
33 Financials" onto the topic called "Financing CGRC", Chair
34 and commissioners, here is the issue with CGRC as it
35 stands: bottom left-hand corner, the general rates raised,
36 based on FY23 financial statements was just a touch over
37 \$10 million. The combination of the council's maintenance
38 and depreciation expense is 17 million. That's a gap of \$7
39 million. Now, we do accept that in FY23, like FY22, was a
40 wet year. So there was a heightened level of maintenance,
41 potholes, grading of roads, mowing of fields and so forth.
42 But the picture is still clear over several years that the
43 council, like many others, is unable to raise sufficient
44 taxes to meet the cost of its assets.

45
46 The second feature, again which is very similar to
47 many rural, regional and coastal councils, is the inability

1 of the councils to gain and retain appropriate levels of
2 working capital. Now, that's a figure that OLG does not
3 require estimation of. In my view, it's an important one
4 because it measures your bank account, the extent to which
5 you have enough cash to pay your outgoings in the three
6 months between the big instalments of funding, which is
7 called the rates instalments, and the financial assistance
8 grants instalments. In my view, therefore, a council
9 should have between 15 and 25 per cent of cash available to
10 pay their outgoings, in turn building confidence in
11 business and community that council can pay its way.

12
13 In this particular case, the combination of the
14 unrestricted funds and internal reserves barely covers the
15 cost or the estimate for what would be working capital for
16 this particular council. But again, that is very similar
17 to most other councils across the state. But now befalling
18 this council and many others, who have been surviving,
19 frankly, on the grant - high levels of grant funding, both
20 in terms of disaster recovery funding and grant stimulus
21 through COVID, the councils have been able to mask what has
22 been their underlying financial position. And that is now
23 coming to an end, because finally, probably this financial
24 year now which be the last year most councils will have
25 had - expended their final amounts for disaster recovery
26 funding.

27
28 As a consequence of that, they have in several years
29 been overstating the renewal to depreciation ratio, which
30 means that they have looked rather well. But the reality
31 is most of these councils, including CGRC, does not have
32 enough of their own cash to pay for the renewals, which is
33 expressed as a form of depreciation each year. So there is
34 another hole starting to emerge for this and many other
35 councils. And so, particularly towards the demerger
36 question, and my view, given there has been an improvement
37 in working capital for this council, and there has been a
38 stabilisation of internal reserves at least, that without
39 the government supporting a demerger, at my estimate, of
40 about \$3 million, that would immediately erode the future
41 sustainability of the new councils going forward as well.
42 And that's a matter that I think we should discuss at a
43 later point.

44
45 So then, Chair and commissioners, onto the particular
46 matter of specifically to CGRC sustainability, I draw you
47 to a table that was prepared by Treasury Corp in the early

1 years of this decade - sorry, the last decade, I guess,
2 when most of the councils went through a process called,
3 "Fit For Future" or "Destination 2036". And Treasury Corp
4 at the time did an assessment of all the councils across
5 the State pre-merger, of their sustainability rating. Now,
6 there's a rating which goes from distressed through to
7 strong. In reality, in my view, most councils across the
8 state moderate or oscillate between weak and strong. The
9 table I've provided you there pulls out the key drivers or
10 indications of the strength of a particular council. It
11 talks around their ability to meet short, medium and long
12 term cash arrangements, the ability to absorb shocks, the
13 ability therefore to moderate services in the asset offer,
14 if required, and indeed what sort of impacts would be on
15 their deficits going forward.

16
17 Mostly, rural and regional councils are in a cyclic
18 deficit. Some of in a structural deficit environment. My
19 assessment of Cootamundra-Gundagai, it's currently in the
20 moderate setting, because in my estimations, Chair, the
21 council has been responsible, in that they have really
22 screwed down their asset and service offer. Yes, they have
23 been supported by an abundance of grants, and they've used
24 that wisely, but the time has come when that is no longer
25 available, and like most councils, some further decisions
26 are required to be made. In my estimation as well, working
27 with the councillors through a number of workshops in the
28 demerger process, it's likely that Cootamundra Council,
29 should it be formed, would retain a lower level, but still
30 just within the moderate risk rating, but Gundagai is
31 likely to fall into the weak rating. And that's partly
32 because it has such a low rate base and a large asset base
33 that it must support.

34
35 The next slide, Chair, then talks to the range of
36 interventions, of which we count to 12. That was
37 considered by the council Leanne Bish, and ultimately used
38 to move the councils in term 1, which is this term, through
39 a number of interventions to a moderate risk rating and
40 then to a sound risk rating in term 2. So this is an
41 eight-year program, or seven years as it is now. That
42 means across their 10-year financial planning horizon, they
43 should achieve a balanced budget. There will be some years
44 of deficit, some years in surplus, but on average aiming
45 for a balanced budget. In that period of time, they
46 could - should continue to work and build their working
47 capital, that's the combination of unrestricted cash and

1 internal reserves, to enforce that they are capable of
2 paying their way, rather than relying on other
3 interventions of government.

4
5 We should be very careful in looking at how well the
6 assets perform by subclass of asset, because they in turn
7 will have different renewal requirements, different
8 depreciation expectations, and that will inform whether the
9 council can make some earnest decisions around not renewing
10 some assets, because they are in very good nick. And a lot
11 of their roads are in very good nick as a consequence of
12 disaster funding to date. But other assets require
13 interventions early. And so, we need to moderate that a
14 little bit.

15
16 What is clear is that both councils - let's say all
17 three councils, CGRC and the two new councils - will
18 require a special rate variation. That's particularly to
19 build their capacity towards covering off their taxes,
20 covering the cost of the assets, operations, maintenance
21 and renewal. But equally, in my view, they are behind
22 benchmark to other councils in terms of their average
23 rates, given the spread of services and the size of the
24 asset base that both the new councils or the current merged
25 council needs to cover.

26
27 Likewise, CGRC and the new council would need to
28 invest in their utilities, water and sewer in particular,
29 because augmentation is required. And to that end, that
30 will require further assistance from the State government,
31 through their grants system, to support augmentation of
32 water and sewer. And that should be informed by an
33 integrated water cycle management plan and a strategic
34 business plan, which I understand they're preparing this
35 year.

36
37 So the sustainability plan for the new councils and
38 CGRC was premised on ensuring that the focus remains on
39 assets, and some more conservative decisions would be made
40 on services.

41
42 On the next slide, called "Measures", is a better - in
43 my view, a better version drawing on the current OLG
44 indicators and those measures set by Treasury Corp to
45 assess the sustainability of all councils. I can talk to
46 those at a later date, but fundamentally, that is the tool
47 by which or is the barometer by which at a glance we can

1 assess how well a council is travelling at its current
2 state and where it should plan to be at the end of term 1
3 and term 2.
4

5 The slide called "Grants" is just an indication to the
6 Commission, Chair, that - what are the types of grants.
7 The reason I raise that is part of, I would hope, under
8 part C, the Commission may wish to recommend that we, the
9 Government, be clear about what is allocated grants,
10 whether they're tied or untied, and competitive grants.
11 Councils spend a lot of effort in applying for competitive
12 grants and often fail. In the rush to complete those, they
13 often undercook their estimates, they don't appropriately
14 allow for future project management and asset management,
15 and they're left holding the baby, which and - they either
16 need to rescope the project, hand the money back in some
17 circumstances, or find money from somewhere else. And
18 that's not helping the sector at all.
19

20 The next slide, again this is for information about
21 finances for councils, Chair, is on pricing. This is my
22 very simple back-of-envelope tool to guide what should be
23 funded through the public - for public good assets and
24 services. The taxes should pay for those. Compared to the
25 other end, where councils can be involved in providing
26 private good services and market good service, and they
27 should get a return. Unfortunately, most of the regulatory
28 good services are capped by State government, and therefore
29 the rates of recovery or rates of return are marginalised,
30 and it's difficult for councils to find any other funding
31 of any value or any significant value other than taxes to
32 pay their way.
33

34 Cootamundra-Gundagai is in exactly that situation.
35 But working with the councillors, and again they were very
36 earnest through these workshops, led through the interim
37 general manager, they did go to the trouble of working
38 through what is our current service offer, what is those -
39 what is the mix that should be recovered through a public
40 good, shared good, market good and utilities. Therefore,
41 that signals to the community, and to government, frankly,
42 how we are going to in the future aim to recover our costs
43 either through taxes or fees and other charges. It also
44 signals the extent to which grants may be applied for to
45 cover those gaps, particularly when those services might be
46 subject to programs under offer from government
47

1 The next slide, Chair, is on funding transparency.
2 And it's my view that the community would expect that their
3 taxes should go towards assets, and it's up to the council
4 to determine with the community what is the appropriate
5 fit-for-purpose and functional form of assets that is
6 affordable to that particular community. And therefore
7 using charts such as you see on the slide, a chart to
8 differentiate where the funding comes from for rates and
9 annual charges for assets, where the funding comes from,
10 from the base rate and services and grants for services,
11 where the gap is, very clearly therefore where decisions
12 need to be made in terms of altering revenues or altering
13 levels of service.

14
15 The next slide, I'll leave to the Commission, Chair,
16 to read at your leisure. That's my assessment, crudely,
17 based on Special Schedule 7 of the financial statements.
18 The council last had an asset plan prepared in 2018. So
19 therefore, pending the next revaluation of roads, which is
20 scheduled this year, we'll get a better handle on what is
21 the actual condition of assets, what's the likely change to
22 the depreciation profile, and therefore what is the likely
23 renewal expectations for roads and bridges in particular
24 over the next few years.

25
26 The final slide under that part of the sustainability
27 talks to what is called Special Schedule 7. Again, under
28 part C of the terms of reference, I would hope the
29 Commission may wish to suggest that Special Schedule 7 is
30 revised, improved and audited. At the moment,
31 unfortunately across many councils the numbers aren't well
32 understood, but basically Special Schedule 7 should be the
33 asset management plan on a page where it signals the actual
34 condition of the assets; it signals which of its assets
35 need errant backlog, which is called condition 5, need to
36 be replaced. "Replaced" means brought back to new, or
37 condition 1.

38
39 Condition 4 are those assets which has notionally
40 reached its intervention level, where it requires renewal
41 back to a good condition, and so on. And we can compare
42 the consumption of the assets, which is written-down value,
43 divided by the gross replacement cost, which is the
44 revaluation value. We can assess how well the council has
45 been managing assets based on condition and consumption of
46 assets.

47

1 Mr Chair, I'm then happy to take you through, if you
2 wish, what would be my view of the apportionments and
3 numbers of CGRC through to the new councils, pending your
4 counsel's view on if you wish me to take you through that.
5

6 Q. If you could, that would be useful, I think.

7 A. All right. So with that, the council worked
8 diligently to assess, based on the criteria you see on
9 slide titled, "Apportionment", what would be the
10 distribution of assets, liabilities, reserves and staff,
11 should a demerger take place. Now, bearing in mind, Chair,
12 we were working on FY23 financial statements, we were in
13 the middle of FY24, and of course we're only now starting
14 to see the numbers emerge from FY24. I therefore recommend
15 a reassessment of these numbers based on FY24. I'm happy
16 to assist with that, should that be directed.
17

18 Secondly, there is clearly an apportionment that is
19 available, based fundamentally on where the assets lay,
20 where the liabilities rested at the time of the original
21 merger, and where staff currently sit, is how the
22 distributions would take place. However, I understand from
23 advice from the council that OLG, from their own
24 assessments, had suggested up to 10 additional governance
25 and compliance staff were required between those councils
26 to meet the current compliance standard.
27

28 Now, we do know from this financial year, all councils
29 are required to establish and/or review a risk management
30 framework, establish audit risk and improvement committees,
31 and indeed, is likely to come under the gaze of statutory
32 compliance audits. So that's perhaps where the government
33 was going there. So the chart there simply indicates what
34 would be the apportionment of the assets - plant,
35 buildings, roads and the like - and the apportionment of
36 staff between the current council, and indeed suggesting
37 that there could be between 10 and 16 additional staff
38 required, should a new council be created.
39

40 The reason for that is you will be duplicating the
41 executive, you will be duplicating specialist roles such as
42 a CFO or a head of technology, and therein rests the test,
43 that to what extent is the council, the new council,
44 prepared to share some of those specialists or share some
45 of those facilities, such as landfill or transfer stations,
46 to ease the pressure on duplicating those particular
47 facilities or those resources.

1
2 The next slide, and the next few slides, Chair, talks
3 to each of the new councils. So rather than use the income
4 statement format that all councils tend to use in their
5 budgets and their operational plans, and the reason for
6 that is it's convenient because that's the means by which
7 they report in their financial statements, I took the view
8 that taking the pressure of depreciation out, the ultimate
9 test of a sustainable council is how healthy is your bank
10 balance? So the combination of your investments, which
11 tends to be externally restricted funds, which are unspent
12 grants or funds you held/holding for water, sewer and
13 waste, so movement net of those particular reserves should
14 indicate how healthy the council has to pay its way and
15 deal with financial shocks in the short, medium, long term,
16 per the risk ratings set by Treasury Corp.

17
18 So this particular - I'll talk you through this
19 document. I've separated each of the council's accounts
20 into an operating account and a capital account. That way,
21 we can differentiate very clearly what's the difference
22 between the operating income, operating expenses excluding
23 depreciation, and therefore how well can the council raise
24 funds to pay its way in day-to-day operations.

25
26 In this particular circumstance - and importantly as
27 well, this particular model, while it articulates what are
28 the types of rates, what are the types of annual charges,
29 user fees, and allocated and competitive grants, it does at
30 least indicate the extent the funds of council will be
31 applied to asset management, asset maintenance, to renewals
32 and the like, so that there is a clear, "Here's what we're
33 raising, here's what we're spending." At the moment, most
34 councils publish, "Here's what we received, and we spent it
35 on employment costs and material costs." So this is a bit
36 more transparent to the community about where our funds go.

37
38 What we're seeing here under this particular preferred
39 scenario approved or suggested by CGRC was Cootamundra
40 would require an early intervention for two years of about
41 a 7.5 per cent special rate variation, as well as an
42 uplift. You can see in the column called "Growth" an
43 uplift in the yield from their user and other fees. And at
44 the same time recognising that assets still need more money
45 spent on them, particularly around maintenance, and their
46 operations, because that is the fundamental responsibility
47 of local government in particular in rural and regional

1 areas of New South Wales.

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1 to balance it out. It is appropriate that every council
2 across the state has a certain budget tension, so that they
3 need to make decisions that appropriate for the community
4 on the day where they might pivot between spending money on
5 assets or services or staff or contracts at any particular
6 point in time.

7
8 So this particular council still has - new council -
9 still has decisions to be made. And that's manifest in the
10 next slide, called "The Cootamundra Gap". The key one here
11 is even though the general rates are increasing, the
12 amount, the gap in where the rates cover the cost of
13 assets, is still at least three quarters of a million
14 dollars a year at the end of term 2. So that still
15 requires some decision of the council to make investments
16 in their assets, or make some adjustments after the road
17 revaluation and asset plans have been prepared about what
18 is an appropriate asset management plan-led level of
19 renewal upgrades, or decommissioning or obsolescence of
20 other assets. Like many merged councils, there is a
21 duplication of halls, pools, depots and other things, and
22 the call needs to be made. It's not - it is unsustainable
23 to continue to main taken all of those, particularly with
24 low patronage, but that needs to be a discussion through
25 the IPR process, integrated planning and reporting process,
26 for those communities.

27
28 Then, Chair, onto Gundagai. It's the same issue, but
29 it's a harder, harder ask. And that means there are three
30 interventions of over 20 per cent per year uplifts as a
31 special rate variation, as well as a significant uplift in
32 utility annual and user charges, again to pay for those
33 future augmentation of those utilities. But the other
34 principles remain the same: growth in annual servicing,
35 annual maintenance, cost of assets and expected growth in
36 depreciation. We also like to look at is the taxes of
37 council increasing at a greater rate than the growth and
38 depreciation each year? The answer is no. That is another
39 test that we need to administer to all councils, in my
40 view, across the State.

41
42 But Gundagai, as you can see through the second page,
43 under the capital account, because Cootamundra would, I
44 understand, continue to look after the RMCC contract for
45 the regional roads, it also is still suffering or enduring
46 a deficit. Now, they are sums that can be dealt with. So
47 I'm here to say that both councils could be demerged.

1 There is a process by which we'll discuss at a later point,
2 no doubt, how that may happen, but there are significant
3 interventions beyond those that are proposed today, that
4 would be required of both a new council through their own
5 asset planning, service planning and financial planning.
6

7 And then, of course, the next slide again, "The
8 Gundagai Gap". Over three quarters of a million dollars
9 again is the gap between the general rate taxes received
10 and those general asset costs.
11

12 So in summary, there is the capacity that Cootamundra
13 would probably be in a better position compared to
14 Gundagai, should the councils demerge. Again, that is
15 subject to their own councils' views on taking those
16 councils forward. It would require, in both councils'
17 circumstances, a revision of their service offer, a
18 revision led through their asset plans of their asset
19 offer, including the standards, any forms of obsolescence
20 or running to fail of some of the assets, and the rates of
21 renewal.
22

23 And importantly, Chair and commissioners, depreciation
24 is considered the bogeyman in the sector, but it's a very
25 important measure, because when I started back in the late
26 1970s, this wasn't around. It's when the financial
27 assistance grants came into being, it's when rate capping
28 came into being.
29

30 And the purpose of depreciation was to draw to the
31 attention of the community and councillors, are you
32 spending appropriately on replacing and renewing the assets
33 that you have responsibility for? Because unfortunately in
34 the 80s and 90s, that was a let - you know, it was always
35 easier to take money out of the big pool called "roads".
36 And that's why we led to the backlog in 2006 with the
37 backlog of assets in New South Wales.
38

39 Chair and counsel, I'm happy to pause there if you
40 wish, or continue on onto the demerger transition plan.
41

42 Q. I'm content for you to continue if the Commission is.
43 Yes.

44 A. Wow. Well done. Well done.
45

46 CHAIR: You've done well.
47

1 WITNESS: Okay. So that's a very, very quick snapshot to
2 give you some headspace around how the financials work.

3
4 MS McKELVEY: Q. We'll be coming back to those, just to
5 warn you.

6 A. Yeah, no. Of course. No, no, no. So yes, the
7 demerger plan was constructed in three phases. We've
8 certainly gone through the scoping element at the moment,
9 and should this proceed, we would then go into a planning
10 phase, a second phase. Now, I want to ensure the
11 Commission is aware that this is very different, a demerger
12 is obviously very different to a merger. A merger is,
13 "Bang, you're now together. Sort it out." A demerger is,
14 "Sort it out before you split."

15
16 And I formed that view because a lot of the
17 administrative work has to be done so that you have a legal
18 entity from the day of proclamation, you have organised the
19 accounts, you have organised the attributions, you have
20 organised staffing, all and any industrial arrangements,
21 any interim arrangements for organisation structures,
22 engagement of new GMs, the separation through the banks of
23 all the banks and other instrumentalities, the separation
24 of the assets, separate delineation of those which will be
25 ultimately organised through the final year of the
26 financial statements, whichever date that would occur, and
27 in my estimation that's a minimum of nine months repair.

28
29 The implementation plan was designed to ensure that
30 the new councils arrive on a solid footing. That would
31 require the current council, CGRC, to in fact prepare the
32 service of - catalogue of its service offer, where it would
33 articulate what's the levels of service and the costs
34 therein, so the new council can make decisions around
35 whether they ramp up or down those levels of service or in
36 fact withdraw or expand some of those services offered.

37
38 Likewise with the benefit of the new asset management
39 plans, which are required to be done, and then used
40 strategic business plans under integrated water cycle
41 management, those three big documents should be done before
42 the council's created so they have a solid footing where
43 they know the assets that they've got, their location,
44 their condition and what the renewal and replacement
45 profiles look like. It's from that, that a sound and
46 robust financial plan may in fact be crafted for the new
47 councils, because this is simply a sustainability plan

1 setting the principles that the council should follow, but
2 the detail of which, the forecasting of numbers, would be
3 embedded in those own councils' financial plans.
4

5 And there are a number of things then that would be
6 undertaken by the new councils afterwards, but it is
7 important that the Cootamundra-Gundagai would bear the
8 estimate of \$3 million to set the new councils up, and that
9 the new councils would then share the loss of those
10 internal reserves, should the councils have to pay their
11 way themselves.
12

13 So that's the three phases. That's the explanation,
14 and it's not a case of divide and go forward, because there
15 are no people to do it. There is no GM, no executive, no
16 other administrative arrangements. And legal arrangements,
17 for example, with State government, RMCCs, require the
18 differentiation to commence from the date of proclamation.
19

20 On the next slide is just a schematic to illustrate
21 the process. To date, we've worked very closely with the
22 councillors in preparing the demerger transition plan, the
23 DTP and the financial sustainability plan, the FSP. We'll
24 work to this point, assuming that the Boundaries Commission
25 would have met, and we appreciate and thank you for meeting
26 now.
27

28 And then once a decision's made to proceed, then the
29 council would need to establish a transition project
30 management office, that's the TPMO, whose role then is to
31 start to work on those apportionments of assets,
32 liabilities and staff, engage appropriate specialty
33 expertise, particularly around assets and HR, and some
34 financials, so that they can start the industrial process
35 of distributing staff, setting up agreements, any
36 arrangements, recruiting appropriately, engaging any
37 specialist expertise to do the asset and other works
38 suggested in the task schedules, and then for a period of
39 time - and it could be for three months, commissioners,
40 that the interim GMs of the new councils would be in place
41 while an interim GM still remains at CGRC, while the
42 recruitment takes place to establish those new councils so
43 they can commence from day one of the proclamation. So
44 it's a far more complicated process as compared to a
45 merger, is what I'm trying to press upon you.
46

47 To do so, the suggestion was to organise/establish a

1 government structure, which does bring all levels of
2 government into play. One, of course, is the
3 decision-making rests with the current or soon to be
4 elected group of CGRC councillors. They are the ones who
5 would need to make decisions on the asset levels, the
6 service levels, on behalf of the new councils going
7 forward. They would be the ones who would recruit the new
8 interim GMs for the new councils. There would need to be a
9 legal mechanism by which those interim GMs could be
10 established even though they haven't officially been
11 proclaimed until their proclamation date.

12
13 Through the current CGRC interim general manager and
14 the executive, there would be a project manager's office
15 established and there would also, of course, still be
16 normal operations continued. The transition plan was
17 organised in such a way as to articulate what would be
18 those small rats-and-mice items that existing staff could
19 undertake, compared to the larger, more complex or detailed
20 elements that would require separate recruitments, either
21 specialty staff or consultants.

22
23 But clearly, the idea would be to keep the government
24 and the minister engaged from that process, through the
25 steps, while the planning phase is undertaken, and to use
26 the audit risk and improvement committee has a moderator or
27 a reporter on the council's progress against that
28 particular plan for the benefit of community, council and
29 the government. And the final row there is engage the
30 staff; they have the certain local knowledge and
31 specialties so that they will be involved as what are
32 called "working groups" around risk finances, HR, assets
33 and so forth you see on screen. So that would be the
34 suggestion where there would be certain delegations from
35 the interim general manager to the transition office, and
36 then that will be coordinated through the various groups on
37 the council.

38
39 The transition plan itself was organised this way, on
40 the next slide called "Elements". And so, I - to explain
41 it, Chair and commissioners, I basically reengineered the
42 OLG merger schedule. And so, converted that into a live
43 document, which went to understand what were the risks in
44 each of those tasks, what were the dependencies in each of
45 those tasks, who was responsible for those tasks, what were
46 the indicative time frames to complete, and then a
47 reporting mechanism against that, about - to get sign-off

1 from each of the responsible parties that we have
2 undertaken that, so we have a record that things have been
3 progressed accordingly. Let's just say this is a learning
4 from doing the merger, who you need to do, should you do
5 another merger or a demerger. And so, to the extent of
6 each of those tasks, identified whether they would take
7 less than a week or a month and a quarter and so forth,
8 depending on the time to procure the expertise and the
9 engagement that might be required with council and other
10 parties, and so the estimates were then created on how long
11 those times would take.

12
13 So the right-hand box of that particular slide, I
14 estimated which of those tasks would be undertaken by
15 existing staff, which would need to be recruited in as
16 temporary staff, and which would need to be recruited as
17 specialists or consultants. And therefore, that guided my
18 estimations of how many days across the time frame of one
19 month, one quarter, six months or otherwise. On those
20 bases, assuming an average cost of staff of \$80,000 per
21 year and a consultant cost of \$2,500 per day, as well as a
22 bit of contingency, that's how I arrived at the estimate of
23 between \$2.5 million and \$3 million to plan and implement
24 the demerger.

25
26 So, as I said earlier, Chair, under slide titled
27 "Preparation, in my view these are some of the critical
28 paths that should be undertaken, get the asset managed
29 plans up to speed - the last ones were 2018. While it was
30 a good document at the time, it needs update, particularly
31 with the disaster recovery work and existing cost
32 schedules, because they've escalated significantly since
33 those days. It would be very clear that the current group
34 of councils prepare and catalogue the service and asset
35 offer from which the new councils can then leverage and
36 decide what their different offers may be, and what the
37 price of them might be around that.

38
39 Can I say, Chair, the biggest single cost is going to
40 be IT. The council has worked with the ERP provider,
41 Civica, who has made some suggestions around how that might
42 take place. We understand Civica has some models that they
43 use in Victoria, where they can provide a single cloud
44 offer and they can firewall between two or more councils
45 their chart of accounts, their transacting payrolls and
46 procurement. So it means that it's not a complete
47 duplication. There's an increase in cost, but it's not a

1 doubling of cost. And the estimate here was in the order
2 of \$400,000. That disentangling, as they called it, will
3 take nine months, and so therefore that's also how we
4 arrive at nine months to get all this other work done
5 alongside that.

6
7 And we can't of course ignore the staff. We all
8 learnt from the merger process the impact change has
9 differently on people, and community, and so there should
10 be an investment in change management and working with
11 staff to understand how a demerger can work and how they
12 can grow from it, rather than how they might suffer through
13 it.

14
15 The next slide, Chair, is titled "Tasks". It's just a
16 snapshot of how that schedule works. Again, we have
17 designed, we have organised the task under those broad
18 groupings: finance, assets, people or otherwise. We've
19 numbered and titled each task. We've indicated the extent
20 to which, and we can provide some cross-references, because
21 there are some that have a co-relationship. We indicate
22 the extent to which there is a criticality for that to take
23 the priority, if need be, the extent to which it may
24 influence a register, because a lot of councils don't have
25 an asset register, a property register, a debit register or
26 an investment register. So that needs to be established
27 for the new councils going forward. It indicates if there
28 are any dependencies; that's yet to be formalised there.
29 And the indicative time frames.

30
31 So that's just a - and I understand you've been sent a
32 copy of the full, big task schedule, so that's just an
33 indication of how that operates. But importantly, that
34 allows the assignment to individuals and/or to working
35 groups, and the sign-off once those particular tasks are
36 complete.

37
38 To talk you through the estimates, the next slide, so
39 bundling down all of those estimates using the thresholds
40 or the parameters I spoke earlier, \$80,000 per staff,
41 \$2,500 per day for a consultant, I have estimated the
42 number of FTE that would be required to be engaged in
43 addition to current staff for that period, being 11. And
44 it will require some secondments of existing staff as well.
45 And part of the reason behind that is yes, they have
46 expertise. Secondly, an assumption that some of the
47 projects or other programs that council would undertake

1 should be narrowed to release some resources to undertake
2 the demerger tasks, but equally so that they can hit the
3 ground running post-demerger, that they've learnt on the
4 way about what's going on.
5

6 So, and of course we see a number of days for
7 engagement of consultants, so that's the estimate,
8 including contingency, of around half a million dollars, an
9 estimate of about \$3 million to complete the planning and
10 implementation phase for the demerger.
11

12 Significantly as well, the next chart below there is
13 we don't know what would be the expectations of the
14 minister and of the unions around any protection
15 arrangements for employment for staff through a demerger,
16 as was the case with the merger. There are significant
17 costs that emerge should there be a shedding of staff or a
18 rat run of staff as a consequence of a demerger. That
19 churn can be significant on the impact of a council going
20 forward, new councils going forward. It can be a
21 significant drawdown on the council's reserves, called
22 employee leave entitlements. And that in turn may also
23 cause some financial issues for councils going forward,
24 notwithstanding any normal process of keeping the ship
25 running while a demerger takes place.
26

27 So, the chart at the bottom right-hand side indicates
28 that there could be up to 16 additional staff required.
29 Frankly, that was contested, and rightly so, by CGRC.
30 Council felt they had recruited some compliance and
31 governance staff in the intervening period when OLG arrived
32 at that number. But notwithstanding, there are certainly,
33 you can see, some additional executive and specialist staff
34 that would be required for each of the two new councils and
35 an estimate there of that cost is in the right-hand column
36 for you.
37

38 And of course a rural and regional area, Chair and
39 commissioners, we like to apply the pub test. At the end
40 of the day, this would improve representation, but not
41 significantly in some respects, and not to the point that
42 it's any different to a lot of similar-sized group 11
43 councils. At the end of the day, part of the
44 sustainability rules of council, we saw at the very
45 beginning of my presentation today, was around how well a
46 council can sustain financial shocks and indeed how well
47 they can smooth out any impacts of future financial shocks

1 through special rate variations or other increases.

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1 decommissioning some assets. This duplication has been a
2 bogeyman of mergers going forward. But equally - and it's
3 difficult for all councils - there should be an investment
4 in organisational maturity. The extent to which a council
5 is well-equipped to deal with assets, project management,
6 contract management, people management, IT, financial.
7 They're all the skills that should be resonant inside a
8 council to varying degrees, but sadly get stripped out with
9 the spectre of mergers and demergers. And an investment in
10 that type of maturity is very important, but I respect from
11 a political point of view if there's a pothole out there
12 and a request to spend money on the development of a system
13 here, we know what's going to win
14

15 I've raised the point that Gundagai, I understand, had
16 a benefit from the harmonisation of rates. That, I
17 understand from numbers produced by OLG, was in the order
18 of three quarters of a million dollars. So there would be
19 an immediate expectation to restore Gundagai rates to what
20 they were pre-merger, as well as then elevate that to
21 appropriate - with appropriate SRVs to help their
22 sustenance going forward.
23

24 Critical to this is that councils will only spend on
25 upgrades to the value they have received in capital grants
26 and contributions. They should scope those works to be
27 equivalent to those grants, and equally build policies
28 around grants that, if the program or project to which we
29 have applied or received funding from the government, if we
30 are unable to scope it to be equivalent value, if at a
31 point where that becomes out of balance, we either hand the
32 money back or we de-scope it, or we find - because the
33 issue is that councils fall into the trap of having to find
34 funds they don't have to meet the ambitions of government,
35 bearing in mind grants are often delivered to deliver an
36 initiative or a program of government that the council may
37 or may not particularly want, notwithstanding they have to
38 apply for those in a competitive environment.
39

40 And of course all those councils, including
41 Cootamundra-Gundagai, went through disasters. And
42 government, both levels of government, spend hand-over-fist
43 on replacing and renewing the same assets, washed out
44 abutments, bridges, roads. So there are a number of
45 treatments to build resilience into assets. You can't
46 flood-proof or fire-proof many of them, but those
47 investments should become part of any council going

1 forward, and we would urge that to be included in the
2 council's asset plans and perhaps pre-design some estimates
3 for those particular assets that are vulnerable, likely to
4 cause issues with evacuation and safety of people during a
5 fire or flood disaster, because that also in my view is an
6 element of sustainability of a local government.

7
8 And the last slide there about the "should dos",
9 they're all the particular my view about budget reporting
10 formats rather than income statement, that having a clear
11 operating account and a capital account. You can see how
12 those balance up without the impact of depreciation.

13
14 So, Chair and commissioners, onto the topic called
15 "Decisions and Capability", it's clear that the bulk of the
16 effort will fall on corporate staff: governance, HR, risk,
17 finance. It's beyond them, with the current staffing
18 numbers they have, and does require bringing in resources
19 to assist or backfill the rolls that might be undertaken
20 for those particular staff. We need to respect that
21 demergers create uncertainty, like mergers. There is
22 likely to be a higher level of churn. It's very difficult
23 to retain specialist staff in councils of that size,
24 particularly when there's that spectre of a demerger, a yes
25 or no hanging over their heads. And indeed, I said earlier
26 the erosion of the employed leave entitlement reserve could
27 be an issue, given it's only just meeting thresholds at the
28 moment.

29
30 As I said before, I estimate a nine-month period, yes
31 largely led by the estimations of Civica, to do the
32 disentanglement and configuration of the new IT systems for
33 the new councils. And on the bottom of that screen there,
34 I've - slide, I've indicated the types and numbers of staff
35 that would be increased to create the two new councils.

36
37 At the end of the day, all regional and rural councils
38 need to have an appropriate level of operational,
39 administrative and specialist staff to deal with
40 emergencies, because councils are called upon to bring out
41 the graders, bring out the backhoes, deal with traffic
42 control and provide evacuation centres during what will be
43 another inevitable disaster.

44
45 The next slide is, you know, thankfully the
46 councillors were gracious in their acceptance that any
47 demerger needed to be heralded by a mix of shared resources

1 and services. You can see and read those at your leisure
2 on screen. My suggestion is that they would need to be
3 bound inside a service agreement, where at least that
4 boundary is for at least one, if not two, terms, because
5 the benefits of which you would not gain until that time.
6 I would draw the Commission's attention to an audit office
7 report. Look, I think it back in 2018, when they did a
8 sample audit of resource sharing. It was not a pretty
9 picture, and so there would need to be some robustness
10 through a contract or binding service agreement to keep any
11 potential gains from that to be revealed.

12
13 On the next slide, called "Records and Assurance", it
14 is important that we do capture the costs of demerger,
15 because that becomes a debt on the new councils, which is
16 fundamentally a reduced reserve or working capital balance
17 unless it is the subject of a government grant, or worst
18 case a loan, an interest-free loan. And but equally, it's
19 important to provide assurance to the councillors,
20 community and government that we are going the way that we
21 said we are going to go through - and I would suggest that
22 would be largely led through ARIC. And that would mean
23 that much of the ARIC work would be diverted onto
24 monitoring this process rather than doing normal, internal
25 audits in that next 12-month audit plan.

26
27 And the last slide there, Chair and commissioners, was
28 just some suggestions for consideration by the minister,
29 should a demerger be pursued and a proclamation framed.
30 And that may include, Chair, accelerating any notion of
31 increased revenue through a proclaimed form of special rate
32 variation, rather than an IPART-based one, because this
33 work is demonstrating the basis of what an SRV would be
34 for. There will need to be some legalese around how they
35 can engage interim general managers for new councils prior
36 to the commencement of the new councils, and the rest you
37 can see there in terms of nomination of Crown managers and
38 the like.

39
40 But there are some opportunities available, Chair, for
41 this process to accelerate the robustness of new councils
42 by bringing forward the interventions through proclamation
43 rather than waiting until new councils are in place,
44 because that brings at risk those councils changing their
45 minds.

46
47 Counsel, I'm happy to take questions if I can have a

1 glass of water in between.

2

3 Q. Yes, thank you for that. As a starting point,
4 Mr Tegart, I think the first - one of the first comments
5 you made in your presentation there was about "Without
6 government assistance, the demerger would be difficult."

7 A. Yes.

8

9 Q. If not impossible?

10 A. Yes.

11

12 Q. And what steps do you know, whether the council's
13 taken any steps, the existing council has taken any steps
14 to secure such?

15 A. The question is best directed to the mayor and the
16 interim general manager, but my understanding is there has
17 been several letters and iterations and engagements with
18 OLG through the minister's office, particularly around the
19 various amendments to the Act through the recent bills
20 around demergers and, frankly, probably an expectation that
21 because this is the first test of a demerger and what was
22 understood to be the original terms of the demerger process
23 under the former government certainly, that the government
24 would fund a demerger. And it's in good faith that the
25 council has progressed this journey down to demerger, that
26 that cost of demerger would be funded by the government.

27

28 Q. Right. Now, you appreciate, don't you, that this
29 process or this application, it's basically a fresh
30 application that's being made for the - we're calling it a
31 demerge, even though technically and legally, it is the
32 proclamation of a new area?

33 A. Yes.

34

35 Q. It just happens to be two areas that previously
36 existed?

37 A. Mmm.

38

39 Q. And the suspension of the - or the dissolution, sorry,
40 of the combined area.

41 A. The merged areas, yes.

42

43 Q. Now, one of the comments that you make in paragraph -
44 it's chapter 4 of your - have you got your demerge
45 transition plan? Have you got it?

46 A. Look, I'll be fine.

47

1 Q. I'll just read what I need to read to you, then.
2 Where you've said things like, "The decision of the" -
3 sorry, that:

4
5 *This DPT does not propose to cover ground*
6 *that is already in the public domain.*

7
8 This is about the political reasons for the demerger?
9 A. Yes, that's it.

10
11 Q. That material is currently not before this inquiry, so
12 in terms of being able to satisfy that element of the
13 inquiry that needs to be made, what material should the
14 commissioners have regard to?

15 A. Sure. So there would be the original application from
16 CGRC, and again this should all be vetted through, I'd
17 suggest, the CGRC itself --

18
19 Q. Yes.

20 A. -- where there had been the original Boundary
21 Commission hearings, the original decisions and
22 non-decisions of the former minister, based on the
23 recommendations of the commissions of the day; the public
24 submissions that were made, which if retested would
25 probably, I understand, be the same, because under the new
26 terms a referendum is required, but I understand that's not
27 required in the circumstance, given the weight of previous
28 submissions. So that would fundamentally be the material
29 that would be available, as well as the resolutions of CGRC
30 where they have received a number of reports from other
31 consultants and have made decisions to progress with their
32 application for a demerger.

33
34 Q. Right. So that's an inquiry we can make elsewhere.

35 A. Yes.

36
37 Q. That's fine. The other matter that arises from that
38 is that there was no further community consultation done
39 from the previous application, which was determined
40 in August 2022. We're now in August 2024. You've just
41 indicated that there's - you don't understand there to be a
42 change in public sentiment. On what do you base that
43 conclusion?

44 A. Only on the discussions with CGRC.

45
46 Q. One of the key things that I wanted to discuss with
47 you this morning was to unpack the phasing of your demerger

1 proposal. And as I say, I use "demerger" as a shorthand,
2 so we all know what we're talking about. At the moment, we
3 have this demerger transition plan, which is really a plan
4 to make a plan. Would you accept that as the
5 characterisation of it? Or characterisation of this
6 document?

7 A. To an extent.

8
9 Q. And the reason for that is because of the level of
10 detail required and the money required to be spent to
11 actually formulate a concrete plan about who ends up owning
12 what?

13 A. Yes. So just to expand on that, one, the detail is in
14 the task schedule.

15
16 Q. Yes.

17 A. That's here, what needs to be done. And I have a
18 certain faith in that because it is basically, as I said, a
19 reengineering of what OLG provided through the merger
20 process. So if it works for OLG, it's got to work for the
21 council going forward, to meet - tick all those boxes.
22 I've added some other ones, most certainly. But, however,
23 the - in my view, it's not until you have the benefit of
24 FY24 financial statements that you'll have a better footing
25 to reassess and refresh the estimates, most certainly. And
26 then thirdly, at the end of the day it's only when a
27 proclamation is made and then the final accounts of the
28 council - let's say it's at the end of FY26, whatever.
29 It's only then that you'll actually know the value of the
30 assets, liabilities and staffing to be distributed.

31
32 Q. Yes. You offered in your presentation to be able to
33 update the projections based on the FY24 financials. Is
34 that something you're offering or is that something we
35 should inquire of the council in respect of?

36 A. It would require an engagement to do so.

37
38 Q. Yes.

39 A. Nothing's for free.

40
41 Q. But it is possible, is what you're saying?

42 A. Yes, yes. Of course it is, yes.

43
44 Q. Yes. Okay. Do you have any insights about where the
45 financials have landed?

46 A. Not at this stage. Not at this stage, I'm sorry. All
47 I've got is that there has been an improvement in their

1 working capital. Less than they had anticipated, but it's
2 still an improvement. And I understand that this should be
3 the last year of any remaining unspent disaster grants,
4 which has been propping up their investments. And that
5 will then signal that council rely on its own money for
6 future renewals going forward. But again, those financial
7 statements, I understand, are in draft and they're yet to
8 be committed to council.

9
10 Q. Right. I understand that they had to be completed
11 prior to the going into caretaker, but only way we can
12 resolve that with the council itself.

13
14 In terms of the matters that you've also raised in
15 terms of this being the opposite - it being the opposite of
16 a merger, instead of just throwing things together and
17 working out what you need to streamline, here we're
18 basically having to do the task of who will get what prior
19 to a proclamation?

20 A. Correct.

21
22 Q. You'd accept, wouldn't you, that that as a mechanical
23 matter puts the Commission in a difficulty in terms of
24 being able to recommend a proclamation at this point in
25 time, because that proclamation can't be made until phase 2
26 is completed; is that correct?

27 A. That would be my suggestion, yes, because - if I may -
28 there will be some things that will emerge through the
29 planning phase which could provide some detail that would
30 be recommended for inclusion in the proclamation. But
31 bearing in mind the process remains the same; it's just the
32 numbers may be the elements that would be included. So
33 this portion goes to Cootamundra, this portion goes to
34 Gundagai. That would be informed by the financial
35 statements, most certainly. And that does make it
36 difficult for the commissioners to be very clear about,
37 "Here is the elements to include," other than what should
38 be included.

39
40 Q. Yes. Just as a ballpark, and so the Commission has
41 the benefit of the data, do you have any knowledge about
42 how much the merger actually cost, in total?

43 A. No, I don't.

44
45 Q. You don't?

46 A. Other than, if I may --
47

1 Q. Yes?
2 A. -- that all councils were provided funding from
3 government.
4
5 Q. Yes.
6 A. There was \$5 million, I understand, for rural
7 councillors. There was perhaps an uplift in that for some
8 of the councillors that didn't merge, but fundamentally my
9 understanding across the sector, most of those funds were
10 spent on IT. IT and separation of staff.
11
12 Q. Now, if we can just have - go through - actually, we
13 might work through this document, since you've got it in
14 front of you. In terms of the materials, not dealing with
15 the financials for the starting point, but dealing with
16 the - I've lost the page, sorry. And my grand plan has
17 come to nothing. I'll take you back to the document I've
18 marked up?
19 A. Clocking in early.
20
21 Q. The issue about shared resources and services and
22 facilities, for example, you've indicated in the DTP that
23 the councillors of the CGRC have nominated certain
24 activities that would be expected to be shared?
25 A. Or considered.
26
27 Q. Considered to be shared. The list of those items
28 doesn't then seem to include, or it doesn't include the
29 items that are on the following page such as emergency
30 services, waste transfer, project management and fleet
31 management. The councillors didn't consider that, to your
32 knowledge?
33 A. They did. There was a more expansive list provided,
34 but on balance the list you have in front of you are
35 those - sorry, in the plan --
36
37 Q. Yes.
38 A. -- are those that council agreed that they would
39 contemplate pursuing.
40
41 Q. Right. So does - am I right to understand then by
42 that answer that things like the waste transfer station and
43 landfill, as an example, is not something they would
44 consider to be shared?
45 A. At first glance you might presume that. I'm - they
46 may reconcile that later, because that's a pretty obvious
47 one.

1
2 Q. Right. And is this council area, it's serviced by a
3 joint water authority; is that right?
4 A. No. No.
5
6 Q. No?
7 A. The council is the water authority.
8
9 Q. And so is it expected that the water authorities would
10 remain merged, or shared, sorry?
11 A. No. Again, that's a thing that could be contemplated,
12 and was suggested, but that would require further
13 assessment. Part of the reason for that was to awake the
14 strategic business plans for the utilities, which is
15 expected this year, and that should guide whether there is
16 any benefit in having a joint water authority.
17
18 Q. Right. And the same would go for sewer services, for
19 example?
20 A. Yeah. So in public parlance, a local water utility is
21 water and sewer.
22
23 Q. Yes. And in terms of dealing with waste transfer,
24 et cetera, for example, that includes garbage collection,
25 et cetera?
26 A. Yep. Mmm-hmm.
27
28 Q. There was also a suggestion that it would be
29 considered that development assessment would be considered
30 to be, or could be considered as a shared service, but not
31 strategic planning.
32 A. Mmm.
33
34 Q. Was there any reason given for that distinction?
35 A. Again, that would best be --
36
37 Q. Directed?
38 A. -- inquired of the council itself. It's just a case
39 of - bear with me - if it's the council demerged, there
40 would be required to be a separate LEP prepared for both.
41 And so while - and councils tend to engage third parties to
42 do that work for them anyway, and hence that was probably
43 the reason why they thought that role wasn't necessary.
44
45 Q. Right. In terms of shared service agreements, do you
46 have any idea what the council actually anticipates?
47 Whether it was just be - would it just be a shared service

1 agreement between the two new councils or would it be part
2 of - with other adjoining councils, REROCs, et cetera?
3 Joint organisations?

4 A. Yes to all of the above. So the council was open to
5 options, but they acknowledge that a binding agreement
6 would be required across at least one, preferably two
7 terms, so that there couldn't be any moving out of that
8 particular arrangement, and that didn't exclude any
9 separate arrangements outside the current local government
10 boundaries.

11
12 Q. And you'd accept, wouldn't you, that it - it might be
13 difficult as part of this process for a recommendation to
14 be made to require these two councils, the two new
15 councils, to enter into arrangements with third-party
16 councils? It really is only limited to the two councils
17 that we're talking about?

18 A. Correct.

19
20 Q. And is it the case that it would be anticipated that
21 that would be sort of set as a minimum, with a view to if
22 they wanted to, if either of the councils wanted to then
23 expand to, or if that shared service arrangement was to be
24 expanded to other councils, that the councils would be
25 given some sort of leeway to do that?

26 A. Correct, yes.

27
28 Q. In terms of staffing, it's mentioned a couple of -
29 it's replicated a couple of times in this document, so I'll
30 go back to this one.

31 A. I'm glad it was useful.

32
33 Q. It's on - it's also - it's page 24 of the DTP. I've
34 got a nice pink Post-It next to it.

35 A. Good.

36
37 Q. It's on the page entitled "Estimates". It's about the
38 prospect of there needing to be an additional 16 staff.

39 A. Yes.

40
41 Q. Now, as I say, this is probably as detailed as I'm
42 going to get for the purposes of today in terms of
43 questioning the estimates that have been made, but am I
44 right in understanding that table, that if we use, for
45 example, the "business" line, where it says Cootamundra
46 10.3, Gundagai 3.5, the total is 14. That's existing, is
47 that right?

1 A. Correct.
2
3 Q. Then in the green column to the right, you've got
4 Cootamundra-Gundagai. They're the actual costs for
5 financial 2023?
6 A. That would be based on the '24 operational plan.
7
8 Q. Operational plan?
9 A. Yes.
10
11 Q. So that's what it's foreshadowed to have cost in '24?
12 A. Yes.
13
14 Q. Yep. And then there's an estimated 10 additional
15 staff that are anticipated --
16 A. Mmm-hmm.
17
18 Q. -- with a cost of 900,000?
19 A. Mmm-hmm.
20
21 Q. I think you might be able to see where I'm going?
22 A. Well, I can answer it already.
23
24 Q. The average of the existing staff is 117,000 a year --
25 A. Yes.
26
27 Q. -- so why have we only adopted \$90,000 for the
28 additional 10 staff?
29 A. Okay, there's two parts to that. One, as I said
30 earlier, council contests the OLG assertion that 10
31 additional compliance/governance people are required,
32 thinking a number of those had already been recruited since
33 that first inquiry was made a couple of years ago.
34
35 Q. Right.
36 A. The second issue is that those numbers exclude on
37 costs. So yes, the figures in the green columns include
38 on-costs, which cover super, training, that sort of stuff,
39 and the right-hand figures are purely wage costs.
40
41 Q. Is there any reason why you wouldn't include the
42 on-costs in the estimates?
43 A. It was just the estimates I was provided.
44
45 Q. When you say you were "provided", you were provided
46 them by council?
47 A. Yep. And again, I can provide that, should an update

1 be required.
2
3 Q. If we can also have a - if you can also give a
4 discussion about your assumptions in relation to the
5 consultancy costs that are anticipated. Again, this is as
6 high-level as we're going to be today.
7 A. Mmm.
8
9 Q. You've estimated \$80,000 per year and \$2,500 a day for
10 consultants.
11 A. \$80,000 --
12
13 Q. \$80,000 for staff.
14 A. Staff, yes, yes.
15
16 Q. \$2,500 per day for consultants?
17 A. Yes. Yep, mmm-hmm.
18
19 Q. Can you give me an understanding of what the basis of
20 those assumptions are? Is it just experience? Have you
21 made inquiries? Those kinds of things?
22 A. No, it is simply experience and abroad estimate. So
23 based on the task schedule, my estimations of the number of
24 days --
25
26 Q. Yes.
27 A. -- whether it was a week, across a week, across a
28 month, a quarter or otherwise. And that was how I then
29 used my algorithms to establish how many FTE days were
30 required for staff and/or how many potential consultant
31 days were required for the more specialist staff. And so
32 yes, that would ultimately be tested through the
33 procurement process, and hence there was the 10 per cent
34 contingency provided in the estimate.
35
36 Q. Okay, but in terms of those, yeah, unpicking, the -
37 sorry, I'll explain the roles. In terms of the staff that
38 are estimated, though, in the table on - which page of your
39 document is it?
40 A. Is it the estimates one you said?
41
42 Q. It's the - it's the same page.
43 A. Yes, yeah.
44
45 Q. It's the table on top of page 42?
46 A. Yep.
47

1 Q. And so, it's above the table I was just asking you
2 about.
3 A. Yep.
4
5 Q. As I say, there's an assumption in there, isn't there,
6 that the \$80,000, it's an average that you've adopted?
7 A. Correct.
8
9 Q. So there will be some that are more, some that are
10 less?
11 A. Correct. Some will be part-time, some will be
12 full-time, yes.
13
14 Q. Yes. You'd accept, though, wouldn't you, that certain
15 of those roles might be a lot more?
16 A. So the first column, called "FTE for the period", is
17 the additional 11 staff who were estimated to be recruited
18 for the purpose of the demerger planning phase, and
19 implementation phase. There will be a number of internal
20 staff, seconded, to the equivalent of 101 days, across that
21 period. And perhaps some temporary staff, casual staff,
22 engaged as well. So that was based on an \$80,000 per year
23 FTE, how that gross number was calculated. But you are
24 correct, fundamentally, that there will be some who will be
25 worth more, some less. This is just a bases of assessing
26 an appropriate number. Now, that was based on the award
27 and the council salary system, based on a technical,
28 administrative function of the council.
29
30 Q. For example, aren't a couple of those roles
31 potentially general manager or executive level?
32 A. No, no. So the --
33
34 Q. These are just the implementation staff?
35 A. So the top, the top table, are just people brought in
36 for the planning and implementation phase. The bottom one
37 is the cost of the additional GM and additional director,
38 for example, directors --
39
40 Q. Yes.
41 A. -- for the new councils.
42
43 Q. And so, the estimates that you've used there, or the
44 averages that you've used there, which I appreciate were
45 given to you by the council, are in the order of, for
46 example, the directors, or the general managers, would be
47 \$200,000 a year?

1 A. So that's above --
2
3 Q. For the additional two?
4 A. No, so that's - so I can see why that would be
5 misleading to you. So that's the additional cost. So the
6 additional cost to be shared between the two councils, so
7 in other words they have one GM and two directors at the
8 moment --
9
10 Q. Yep.
11 A. -- that would be then replicated so they now have six,
12 and the additional cost, which is \$400,000, is shared
13 between the two councils. That's the way I was just trying
14 to delineate what the additional cost above what is
15 currently paid to CGRC would be.
16
17 Q. Yes, right. Okay.
18 A. And as I said earlier, bearing in mind for a period,
19 it might be three months, the demerger process would have
20 to bear the cost of the current IGM to keep CGRC going
21 while the new IGMs, under the - depending on the legalese
22 around it, that would be engaged as GMs elect for the new
23 councils while they recruit for their interim
24 organisations, which to a large extent will be recruiting
25 internally but there will be some gaps they will need to
26 recruit externally, hence the term - you know, they're
27 going to need three months for those recruitments to
28 materialise to enable commencement on proclamation day.
29
30 Q. And so this is - I mean, you can understand why I'm
31 asking you these questions, I think, in terms of the
32 mechanics, because as you've correctly observed, you've got
33 no new council until the proclamation occurs, and in order
34 for that new council to be functional on day one, certain
35 things need to be in place already. That's a given; that's
36 fine. However, if the proclamation - the proclamation will
37 need to - you do have to, if you like, load up --
38 A. Correct.
39
40 Q. -- CGRC staff in the interim, and if that
41 proclamation, for example, doesn't occur, what happens
42 then?
43 A. No, so it would mean that the minister, in my view,
44 would announce, "Yes, subject to the report from the
45 boundaries recommendation, Boundaries Commission, I agree
46 to demerger council on this date." And that would be -
47 let's say it's 1 July of whatever year. And it would be -

1 that would be the end date that the demerger planning phase
2 would work to, so that would - you'd need to work with the
3 Electoral Commission to ensure the elections for the new
4 council would occur to take effect from the date of
5 proclamation. So therefore, that would need to take effect
6 beforehand. There would need to be a process by which the
7 current elected body could remain in place until
8 dissolution of the current council took in place, even
9 though they may also be candidates and elected to the new
10 councils. Can you see the complexities here?

11

12 Q. Yes.

13 A. As well as the current council or CGRC councillors
14 elected next month, engage the new GMs elect for the new
15 councils as well as retaining their current interim GM,
16 yes, while they do "school up". But it may well be they
17 just engage the additional staff to commence from the date
18 of proclamation. But yes, the certainty of proclamation
19 taking effect would need to be in place prior to any
20 engagement commencing.

21

22 Q. Do you know of a mechanism under the Local
23 Government Act that would allow that to occur?

24 A. There are people far wiser than me that have "PC"
25 attached to it, that could write that up.

26

27 Q. Because you appreciate, obviously, you've referenced
28 the amendment Act that was recently passed --

29 A. Yes.

30

31 Q. -- in respect of demergers. We're not in that regime.
32 That Act, or that amendment Act, also has - even though
33 it's been assented to, has not been proclaimed to commence
34 yet.

35 A. Yes. Yes.

36

37 Q. So while it's quite proscriptive about how certain
38 things would occur, we aren't in that territory here?

39 A. Correct.

40

41 Q. So I think, if I can take from your answer just a
42 moment ago, that there is a question as to whether there
43 needs to be, if you like, some sort of in-principle
44 agreement by the Minister first, or in principle something
45 by the Minister first, and then to go to the proclamation
46 ultimately once the paperwork and people are in place; is
47 that right?

1 A. That's correct. There would need to be an instrument
2 of certainty provided by the Minister to cause the council
3 to go down the path of putting in the planning phase, to
4 starting the work of distributions and attributions, to
5 finalise and wrap up the financials for the current council
6 to enable the handing over of opening balances to the new
7 councils, as well as allowing for the elections, as well as
8 allowing for GMs elect, and allowing for the recruitment
9 for more staff for the two new councils.

10

11 Q. And so, am I right in understanding that the way that
12 this transition plan is drafted is that there would also
13 need to be a precursor step indicating that phase 2 of the
14 three phases would be to commence? So at the moment we've
15 got the transition plan, we've done - we're in phase 1, am
16 I right in understanding that?

17 A. Correct. Correct.

18

19 Q. There would then need to be something to indicate that
20 the matter - that the demerger should proceed to then go to
21 phase 2 --

22 A. Correct.

23

24 Q. -- which is where all of the detail sits?

25 A. That's it.

26

27 Q. But in that case, given that that is where the more
28 detailed financial analysis is undertaken, at what point is
29 it envisaged that as part of the phase 2 process, the in
30 principle, "You can go ahead and demerge" would be then
31 re-reviewed? Is that the proposal?

32 A. No, no. The instrument of certainty --

33

34 Q. Yes.

35 A. -- as I termed it, needs to be robust enough and
36 confident enough that yep, we're on the road, it needs to
37 provide an appropriate period, nine to 12 months, ideally,
38 to commence fresh from a new financial year, perhaps. Just
39 from a clean slate.

40

41 Q. Yes.

42 A. And it's from that announcement that the machinery
43 would commence. Including the engagement or establishment
44 of the transition project office, starting to work
45 backwards in terms of elections, engagement of staff,
46 getting all the various plans and registers and so forth.
47 At least their task schedule is detailed enough to start

1 that body of work.

2

3 Q. It may be considered to be detailed enough to deal
4 with things like elections and transferring of assets,
5 et cetera. But in terms of the detailed financial analysis
6 that's anticipated as a part of phase 2, what happens if it
7 spits out quite different numbers to what's been
8 anticipated by the projections that are undertaken for the
9 purposes of phase 1?

10 A. So my suggestion would be, as I think you were
11 alluding to, that the financials would be updated or
12 refreshed with OP - financial year --

13

14 Q. 24?

15 A. -- 24. Perhaps moderated with whatever's proposed in
16 OP25, FY25. But the reality is there should be - yes,
17 there will - there should be an expectation of contingency
18 in that the final numbers may vary, because that in part
19 will depend on whether the government funds the demerger,
20 because the extent to which it's not funded, fully funded,
21 then the council is also eroding its current finances and
22 wherewithal during the period of the planning phase of
23 demerger. That puts the values of distribution - it puts
24 question marks on those numbers.

25

26 Q. And in respect of that government funding, I think you
27 indicated earlier that there was \$5 million allocated by
28 the government for the purposes of merging, and keeping in
29 mind I appreciate your earlier answer that you don't know
30 how much it ultimately ended up costing, but if it cost \$5
31 million to merge, is it realistic to expect it would cost
32 less than that to demerge?

33 A. That's a reasonable question. Part of it has been
34 because we - I did estimate a larger number for the IT
35 configuration. I estimated over a million dollars, 1.2 in
36 fact. The advice we had back, and this is the - one of the
37 critical numbers we needed to have confirmed up, was a
38 third of that.

39

40 Q. Yes.

41 A. And so the IT, like it was with the merger, was the
42 biggest cost. I have made the assumption that any demerged
43 councils would use the same configuration and same chart of
44 account structure without having to do a lot of
45 work-arounds, and therefore was prepared to accept the
46 initial estimate - it's not a quote - an estimate of
47 Civica, to do that body of work.

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Q. And so back to the - in respect of Civica, on page 20 of the transition plan, it says that based on a shared services model - Civica is the current contractor, as I understand it?

A. Correct.

Q. Yes. They estimate that the model would cost \$120,000 per new council per year going forward.

A. Yep.

Q. But the cost of actually establishing the shared services model, they say that the - they need it - it's a \$70,000 cost just to get a scoping study to work out how much it would cost?

A. Yeah. And then they did provide separately - I thought I provided there - a value of 400, which is what we put into the - was it 400 was their estimate.

Q. So it's that Civica has estimated the demerger cost around \$350,000?

A. Yes. So 350 --

Q. Plus disentanglement costs over nine months?

A. We say weren't prepared to quote or provide an estimate on. That's part of the reason why the contingency's there.

Q. Right. That's the \$500,000 contingency you've allowed for?

A. Part thereof, yes.

Q. Right.

A. And going back to your earlier point, counsel, if I may, that's the sort of thing that would be required in a proclamation, that council - because otherwise, they should be going back to tender for a supplier of an IT contractor. And that's the sort of stuff that should probably be considered inside a proclamation.

Q. Do you mind the idea that the Civica contract would continue?

A. Mmm-hmm.

Q. Would you consider it appropriate in any form of proclamation that the total value of that ongoing contract would be capped?

1 A. No.

2

3 Q. In terms of how then can there be certainty in terms
4 of the financial performance of the consequent councils or
5 the resultant councils if there's some unknowns?

6 A. Yes, so it would require, as part of the planning, the
7 procurement of revised contracts for the new councils prior
8 to the proclamation date. So that's part of the numbers
9 that you were referring to and I was referring to, saying
10 there is the level of uncertainty until that procurement
11 processes for assets and a whole range of other things are
12 done. Those specialties will cost money, they are
13 consultants, and that's why there is quite a level of
14 variability that might emerge when we get into the planning
15 phase.

16

17 Q. There's also an assumption built in, and I think
18 you've been very frank about it, and correct me if my
19 understanding is incorrect, that the likelihood is that the
20 resulting two councils - A, there's long period of time
21 that will need to be allocated to them continuing or to
22 come out of the cost of the demerge --

23 A. Yes.

24

25 Q. -- and we'll come back to that in a moment. But
26 secondly, that there's a likelihood that Cootamundra will
27 end up being a more financially strong council compared to
28 Gundagai. Is that a fair assessment of your report?

29 A. Yes, but it's premised on the same standard, same
30 level of service and so forth continuing as they are now.
31 Without any doubt both the councils and probably
32 particularly Gundagai would want to rethink that, to try
33 and bring back to an assumption that they want to bring the
34 council back to what it was pre-merger. I think that's
35 going to be very difficult, given standards have moved on,
36 expectations have moved on and costs have moved on, but,
37 you know, the councillors on the current council were of
38 the view that that would be their commitment, to continue
39 to work those numbers down.

40

41 Q. And so that is the basis, I think in one of your
42 earlier answers or in your presentation, you observed that
43 it would be an expectation that the Gundagai rates would
44 immediately go up to at least their pre level, their
45 pre-existing levels?

46 A. Yes. That assumption was made by some documentation
47 provided by OLG.

1
2 Q. Yes, but there would need to then be in the order of
3 25 per cent rate - a special rate variation for three
4 years, for Gundagai?
5 A. Correct.
6
7 Q. Do you have any idea what that ends up being in sort
8 of real terms, like an average per ratepayer??
9 A. Yeah, the plan did provide some estimates around that,
10 I thought. I could --
11
12 Q. Look, I couldn't immediately find it. That's why I'm
13 asking the question.
14 A. If there's things that you might need to take on
15 notice, I can take them on notice.
16
17 Q. Yeah, more than happy for you to take that on notice.
18 And it certainly didn't appear to be quite broken down in
19 that way. So if you're happy for us to provide --
20 A. It was provided to - my recollection is, it's been a
21 while now, my recollection was it was provided in the
22 workshops of the councillors, but it was unnecessary to
23 publish in the sustainability plan.
24
25 Q. Right, okay. So that's another question we might
26 either give you on notice or we can ask the council as
27 well. The same question really applies for the Cootamundra
28 area and I'm assuming the same answer applies?
29 A. Correct.
30
31 Q. I mean, it's only 7.5 per cent for two years in that
32 case, but we're trying to understand the real term cost so
33 that members of the public can also understand what it
34 might mean, or members of those particular councils can
35 understand what that might mean for them in real terms.
36 A. Yes. Just to - and just to confirm again for the
37 Commission, those were all growth interventions. They were
38 not indexed interventions. In other words, a rate peg
39 would be above that, or a CPI would be above it. So they
40 don't --
41
42 Q. Yes, on top of the 25 per cent?
43 A. Yes, correct.
44
45 Q. Yes. So if we have another terrible year like we did
46 last year and we end up with 7 per cent CPI --
47 A. Yes.

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Q. -- suddenly you're looking at a 32 per cent increase for the people of Gundagai?

A. Yes. That's correct.

Q. Right. So that is, yeah, that base level plus pegging an index in?

A. That's it.

MS McKELVEY: Right, understood. I note the time. We've been going for an hour and 40 minutes now, so we might take a short break, noting that we have to conclude - and for the benefit of those watching, we have to conclude at 11.30 today. I think it's an opportune time from where I'm about to go, to take a break at the moment, if the Commission is?

CHAIR: Yes, that's fine.

MS McKELVEY: Mr Chair, you're happy with that?

CHAIR: Yes, I'm happy for that.

MS McKELVEY: If we can have till 10.30? Is that all right?

CHAIR: That's good.

MS McKELVEY: Thank you, Mr Tegart.

WITNESS: Sure.

SHORT ADJOURNMENT

MS McKELVEY: Q. Okay, it is 10.33. Hopefully you've been sufficiently caffeinated.

Mr Tegart, one of the - I asked a question earlier about the uncertainties in respect of phase 2 and how certainties can be obtained or secured before the proclamation is ultimately made. Is there - or do you think that there are any items that can be brought forward in the planning process before the, if you like, "in-principle go" is given by the minister? Or does it all have to wait till - to be terms of the proclamation and there be a risk that that proclamation won't be made?

A. If I could be neutral and say yes and no. The reason being yes, the council in its current form should refresh

1 its asset management plan, prepare its strategic business
2 plan for its water utility, water and sewer utility, and
3 catalogue its services so it can be in a position to
4 confidently differentiate levels of service by locality or
5 otherwise. So that body of work could be undertaken
6 beforehand. Secondly, the council could consider migrating
7 to an IaaS/SaaS environment. That's putting Infrastructure
8 as a Service and Software as a Service through Civica or
9 other party, if they wish, which may assist some of their
10 costs or more to the point their confidence in security of
11 data and so forth down the track. So those things could
12 certainly happen regardless, and before the date. They
13 could prepare a workforce plan, assuming a demerger took
14 place, so they could prepare for any industrial
15 arrangements and separations at cost. And so those things
16 could happen before the button was pushed, most certainly.
17 But it means council spending money they may not
18 necessarily have, and have needed to do. But some of
19 those, frankly, probably should be done anyway with a new
20 term of council.

21

22 Q. Right. Because you'd accept, wouldn't you, that if
23 it's the case that, you know, to use just a bland example,
24 you know, a local swimming pool, capital works need to be
25 done. Say, for example, capital works need to be done to a
26 local swimming pool. Because of the change or the demerge,
27 those capital works can no longer be undertaken by the new
28 council because of the shift in fund, et cetera. Isn't it
29 appropriate, or wouldn't it be appropriate, for those kinds
30 of or that kind of information to be available before the
31 merge occurred, or the demerge occurs?

32 A. Yes and no again. The reason being that in my view,
33 the council should continue to operate, CGRC continue to
34 operate, until the new councils - its dissolved new
35 councils are formed. So therefore the preparation should
36 include, "Here is the scope of capital works we will
37 continue to do while we are, you know, as a merged entity
38 before its separation." Now, yes, the politics will start
39 to play, and perhaps there should be some guidance through
40 the minister before the proclamation takes effect that it's
41 known that these works need to happen, because a lot of
42 them will happen, need to happen, need to happen before the
43 dissolution, but ultimately the future cost of that will be
44 borne and separate distributed to the new council anyway.
45 So that's why it's not until the final audit on the final
46 statements that we'll have a better handle on what is the
47 distribution of assets and liabilities, because some of

1 those things may require borrowings as well.

2

3 Q. There are particular either capital works or
4 operational costs that would need to be, as at a base
5 level, be guaranteed, wouldn't you expect, for a demerger
6 to be acceptable?

7 A. If I can respond this way, one, my recommendation is
8 that the council should descope and downscale a lot of its
9 operations to create room, capacity, in the demerger
10 planning phase. So CGRC alters its scope for that
11 particular nine or 12 months. Ask your question again now
12 I've said that.

13

14 Q. I can't quite remember how I had worded it. You'd
15 have to - you would accept, wouldn't you, that there is a
16 minimum level of - there's a certain criteria --

17 A. Yes, sorry. Yes. Yep.

18

19 Q. -- of capital works and operational expenditure --

20 A. Yep.

21

22 Q. -- that would be expected for a new council to
23 operate?

24 A. So there's two aspects to that. One is the merged
25 council would have created expectations, willingly or
26 otherwise --

27

28 Q. Yes.

29 A. -- about "Here's what the two new councils should
30 continue to expect," even though the finances may need to
31 be adjusted up or down to reflect that. And secondly, as I
32 had indicated before, my back-of-envelope number would be a
33 rural/regional council should be spending between 3 and
34 4 per cent per annum on their written down value of assets
35 for the operation maintenance and renewal of assets. That
36 could change dramatically as a consequence of the road
37 revaluations which are taking place this year.

38

39 Q. As I say, in terms of trying to understand what the
40 practical consequences of a demerger would be for the
41 community members of these two areas, doesn't there need to
42 be - that work needs to be done in advance, doesn't it?

43 A. Yeah. And that's what I was saying. I think that's
44 why it's all part of the planning phase, which the asset
45 plans and strategic plans should be done in the planning
46 phase. But yes, they could be done prior to the push - the
47 button being pushed. But that's still a cost that's borne

1 by the current council.

2

3 Q. Yes. So it is just a question of cost though, isn't
4 it, really?

5 A. Yes.

6

7 Q. Yes. So it's, if you like, phase 1 (a) of what your
8 three-phase plan is, to bring some of the phase 2 material
9 forward?

10 A. Forward, yes.

11

12 Q. Yes, it's a cost to the council that would need to be
13 considered, of course. But in order to get better
14 understanding of what may fall out of day-to-day operations
15 of a new council, given financial constraints, and also
16 what expectations could be moderated to deal with a
17 reduction in capital expenditure?

18 A. Yes. That's true. It would only be the question
19 politically whether the council would accept they would
20 need to do that without any funding assistance from
21 government to do it in advance of that.

22

23 Q. Yes. Right. Okay. And I think one of the questions
24 I had asked earlier in respect of, and I think you'd agreed
25 with me, you have the potential of ending up with
26 Cootamundra being a stronger council than Gundagai. What
27 is the plan, or what do you envisage to be the plan, if one
28 of those councils then fails? In terms of not being
29 financially viable? The anticipation in your document is
30 that it be - that you'll end up with two sustainable
31 councils, albeit with one more sustainable than the other,
32 if you like, or more viable than the other. But if the
33 projections are incorrect, what is plan B?

34 A. That hasn't been contemplated. Part of the reason is
35 that even as recently as the OLG conference in Canberra a
36 month or two ago, the Prime Minister himself said
37 communities rely on local government. Local government
38 cannot fail. Now, at the end of the day, this would be a
39 case where the government ideally would not be required to
40 bail out a local council. So therefore, even though that
41 all the best intentions and plans are put in place, any
42 council could be in the situation through a force of nature
43 or otherwise, that things have just gone awry, and they
44 don't have the financial capacity or other resources to
45 bring themselves out of a black hole. So that could happen
46 to one of the new councils, but any other council across
47 the state, frankly. But at the end of the day, there needs

1 to be a concerted effort amongst the two councils, the two
2 communities, that they need to understand if you want to be
3 responsible for your own destiny, then you need to be
4 responsible for the assets that you look after. Therefore,
5 this is the bill.

6

7 Q. So it is, I think, a fair summary of that answer is to
8 say that it's a matter of whether the council of - the new
9 council of Cootamundra or the new council of Gundagai would
10 accept the cost to that community?

11 A. Correct. But could I - if I may, council --

12

13 Q. Sure.

14 A. -- also add, the recipe for this is it still also
15 signals to government what is the level of allocated versus
16 competitive grant funding that should be required for those
17 councils or any council. And so one of the recommendations
18 out of this, I would hope, would be that there should be a
19 rethinking of the distribution of grants, perhaps led
20 through the local government grants commission, around what
21 is the formulae by which these distributions take place?

22

23 Q. But generally, or between these two councils?

24 A. No, generally.

25

26 Q. Generally?

27 A. Yep. I'm trying to bundle a few things in here; you
28 might missed it.

29

30 Q. Possibly a little out of scope. But I understand the
31 point you're making.

32 A. Part C.

33

34 Q. Yeah, I understand the point you make. My apologies,
35 I'm just making sure I've got it.

36 A. No, that's good.

37

38 Q. I'm going through my notes. As I've said to you
39 before, we're not going to go into the detail of the
40 financials. I think, subject to what the Chair and the
41 Commission say, in relation to an updating of the data,
42 that's been part of the reason why I've held off on asking
43 detailed questions about that material, given that we know
44 that additional data is now available. So a decision will
45 be made about whether that additional information is going
46 to be requested or not and then you get the pleasure of our
47 company again.

1 A. Mmm-hmm.
2
3 MS McKELVEY: Those are all of the matters that I wanted
4 to ask this morning, commissioners, if there was any
5 additional questions you wished to ask?
6
7 CHAIR: I think we have some points of clarification after
8 going through that this morning, and it would be best
9 potentially to put that in writing.
10
11 WITNESS: Sure.
12
13 CHAIR: You can formally answer it. I don't have anything
14 pressing at the moment, but do note that we will be talking
15 again.
16
17 MS McKELVEY: Yes.
18
19 CHAIR: And that we'll send some questions off in the
20 meantime. Ms Fagan?
21
22 MS FAGAN: I'd like to ask one, if I could.
23
24 MS McKELVEY: No, go for it.
25
26 MS FAGAN: And maybe - I'm not sure who would answer it.
27 But if these are - if we go through this demerger phase,
28 then the councils will have - the independent councils
29 would have to be established prior to the actual starting
30 of the demerge because we'd have to employ staff and
31 finance that operation. So is there any legal or
32 legislative requirement, any sort of way you could do that?
33 I mean --
34
35 MS McKELVEY: There certainly is an issue.
36
37 MS FAGAN: You'd have three councils operating, virtually.
38
39 CHAIR: Correct.
40
41 MS McKELVEY: Yeah. There certainly is an issue. I think
42 what is proposed and I think mechanically this is probably
43 the only way you might be able to do it, is to have the
44 existing council basically bloat its staff, if you like, in
45 anticipation that the staff will then get reallocated as
46 part of the proclamation. The only issue, and this is
47 perhaps we can discuss this now, is how you deal with

1 councillors, new councillors, in that context, because you
2 cannot have an election before the proclamation occurs. So
3 there will be a period of time when there - the existing
4 councillors will be able to fill the gap.

5
6 WITNESS: I do have a suggestion.

7
8 MS McKELVEY: Q. Yes. So what do you suggest in respect
9 of that, because that would be helpful?

10 A. Sure. So there's two scenarios that I've
11 contemplated. I haven't thought it through completely, but
12 the sense of it would be this: one is that by the initial
13 pushing of the button, there be a direction made where the
14 councils are - CGRC is required to recruit a GM elect for
15 both of the new councils, enabling the GM elect with the
16 current CGRC council to form interim organisation
17 structures for the new councils to enable the population of
18 those new councils to commence from the date of
19 proclamation. So number one, the starting issue, other
20 than the general manager, whose costs would be borne, let's
21 say, two or three months prior to the effect of
22 proclamation, other staff would commence on the day of the
23 proclamation or thereabouts. But the terminology would be
24 general manager elect or director elect or whatever the
25 case may be. In relation to the council, so there would
26 have to be some very clever legal thinking around how you
27 can have an election prior to the date of proclamation. My
28 suggestion is there is already tools in the legislation to
29 enable an administrator. And so, after the date of
30 proclamation, there might be a three-month administration
31 period of the current mayor of CGRC, for example, so it's
32 independent, perhaps, and to allow the electoral commission
33 to undertake that election.

34
35 Q. Just clarifying, though, you'd have to have business
36 entities for both?

37 A. Correct. From day one.

38
39 Q. Yeah, from both.

40 A. Yes.

41
42 Q. But you'd have to have them prior to, to employ new
43 staff under - in that area?

44 A. Yes. So there are mechanisms by which a GM elect can
45 be engaged, in advance of the dissolution of the old
46 council. But the other staff would take residence, so to
47 speak, from the date of proclamation.

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Q. You could essentially, couldn't you, yes, engage, basically, an extra GM? One of them ends up being GM Cootamundra, one of them is GM Gundagai, knowing that they will then get split out --

A. Correct.

Q. -- on the proclamation.

A. Yes.

Q. So there's - I think the staffing issues, you can deal with.

A. Mmm.

Q. The election of the councillors is an issue, but I take on board what you say about the idea of the appointment of an administrator in the interim, because certainly one of the things that was being looked at was whether the existing councillors could basically be placeholders, almost caretakers, with a view to holding out until a new election could be called. But administrators is a good suggestion.

A. And --

Q. To examine.

A. Sorry. And of course, counsel and commissioners, the issue will be about keeping the momentum and appetite amongst the current group of councillors after this election going for an extended period of time without them knowing or declaring whether they intend to stand for the new councils as well. So there will be a lot of uncertainty, but that's just part of the process to be managed.

MS McKELVEY: Yes?

CHAIR: You've got a question?

MR FIRMAN: Thank you, Mr Chairman. I just would like to bring a human element in here if I may, Mr Chairman. Now, I know we're looking at a - as we've done the business case, of course, which is the most important part of what we're doing, but I'd like to tease out particularly, Mr Chairman, through Mr Tegart, in coming to prepare this particular important document that's before us, I'd like to get a sense, Mr Chairman, from Mr Tegart, about what is the current feeling of the councillors and of the staff in

1 relation to this situation? Now, as some may be aware, I
2 have been on this commission since 2016. I have been to
3 many, many inquiries. I've observed many eye-opening
4 things, read many eye-opening submissions, and I'd like to
5 know, Mr Chairman, from Mr Tegart, what are the councillors
6 and the staff feeling, from his observations, please.

7
8 CHAIR: I'm happy for that question to be answered. Just
9 to clarify that, Commissioner Firman's been on the
10 Boundaries Commission process in previous iterations of
11 this inquiry. It hasn't been going for that long, but --

12
13 MR FIRMAN: Thank you. Thanks for that clarity,
14 Mr Chairman.

15
16 MS McKELVEY: Because the - yes, to clarify and
17 particularly for those that might be observing, yes, this
18 inquiry is a separate constitution. Commissioner Firman
19 has got previous history, but the other commissioners do
20 not. And so, to the extent that certainly one of the
21 questions I asked earlier was about the sentiment and
22 what's driving - what political issues are driving the
23 desire to demerge as well as the business case aspects.
24 And you had directed me to the earlier materials that had
25 been provided in relation to those earlier applications.

26
27 Q. So, the question is a fair one. Do you have any
28 observations to make from your interactions with the
29 council, councillors and the council staff?

30 A. Sure. Okay. Thanks, Commissioner, and addressing
31 through you, counsel. It's a case of I would draw the
32 Commissioner's attention to those previous documents,
33 because I'm - they were of the day, they were the emotions
34 and sentiments or submissions expressed of the relevant
35 communities and councillors of the day. Notwithstanding,
36 since you've been involved in these sort of things since
37 the merger period took place, there is no doubt that the
38 whole lack of certainty impacts staff and councillors.
39 There is clearly evidence of higher-than-benchmark churn in
40 staff as a consequence of this type of uncertainty.
41 Typically, you would expect in the order of 10 per cent
42 would be a manageable churn in an organisation for a rural
43 and regional council.

44
45 Councils such as CGRC and many similar ones who were
46 going through a period of uncertainty like this are at
47 almost double that. And so it's not so much the churn,

1 it's which positions are turning up there. Now, for
2 example, CGRC and other councils have had significant
3 turnover and trouble retaining directors, retaining CFOs
4 and retaining chief planners, and they are the critical
5 roles for the entity or the business of local government.
6 And that's - that lack of continuity and corporate
7 knowledge is certainly also unravelling the substance of
8 local government, but at the end of the day your point,
9 Commissioner, is most important, that local government is
10 in the business of people, following assets, and it's to
11 that extent that we were probably not responsible enough,
12 in my view, in managing the merger process.
13

14 And so, I'd urge very early on, should a demerger
15 commence, that a change management plan that is respectful
16 of the impact on the councillors and staff should be put
17 into place, some contingency plans put into place that
18 should there be churn, how do we fill some of those
19 positions, how do we use that opportunity or that issue as
20 an opportunity to innovate where we might be bringing in
21 certain expertise that would leave a legacy? That
22 expertise might be technology, that expertise might be AI,
23 that may not have been contemplated before, that could
24 smooth some of those impacts going forward. But most
25 importantly, respect that we are operating with people
26 whose lives, futures, careers and sense of worth could be
27 impacted by a demerger process.
28

29 CHAIR: Q. Just briefly, you mentioned the change
30 management plan. Looking at the estimates here, is that
31 costed in here?

32 A. Yes. Yes.
33

34 CHAIR: Okay.
35

36 MS McKELVEY: There is quite an extensive list of plans
37 and schedules and so forth that needed to be --
38

39 WITNESS: Look, and - sorry, if I may interrupt, counsel.
40 The idea was to be a little bit picky with all the things
41 that a local government should have. You know, an asset
42 register, a property register, a legal register, the
43 investment register. Things that this council doesn't
44 have, like many others. But at least the new council would
45 be set up on a solid footing to kick off.
46

47 CHAIR: Thank you. Another question?

1
2 MS FAGAN: Q. If I could, just about the \$1.5 million.
3 You've included it in your expenses as non-grant funded,
4 but it is part of both of the councils' ongoing expenses,
5 and there's no interest cost? Or where have you come out
6 with the money, the \$1.5 million for each of the individual
7 councils?
8 A. That was just splitting the bill halfway. \$3 million
9 is the cost. So it was interesting that there was no real
10 apportionment between population size, property size or
11 otherwise. It was - the councils agreed to go 50/50.
12
13 Q. So they've actually agreed to that 1.5?
14 A. Each, yes. And at the end of the day, they're not
15 paying for it, because it's a number - so the CGRC
16 combination of working capital and internal reserves is
17 eroded, so there's just less to distribute.
18
19 Q. Yep, okay.
20 A. But notionally, the idea was that there should be a
21 bill from the CGRC to the new councils of \$1.5 million
22 each, if it ends up being \$3 million, so that there's a
23 registration, "Here is your cost of creation."
24
25 Q. And that would be, you know, whittled down over time?
26 A. Yes, a debtor. Yes.
27
28 Q. Yes, yes.
29 A. It just becomes a debtor, just to represent the cost
30 of creation of the new entities.
31
32 Q. And that would come out of general revenue?
33 A. Yes.
34
35 MS FAGAN: Thank you.
36
37 MS McKELVEY: Q. And following up from that, and this
38 might be more appropriate for the next occasion, but where
39 you've also talked about needing to make restricted funds
40 unrestricted --
41 A. Yes.
42
43 Q. -- has any thought been given to - there has in
44 respect of the 2023 financial year. Obviously, 2014 hasn't
45 been considered. You don't have any visibility on what
46 might be restricted versus unrestricted for 2024?
47 A. Only in draft form. So the value of internal

1 reserves, internally restricted funds, is about the same as
2 it was in FY23. Good news. The legality or capacity of
3 the council to de-restrict is limited so that it must
4 exclude employee leave entitlements.

5

6 Q. Yes.

7 A. It may include or exclude plant replacement, for
8 example. But it's a resolution of council to keep or not
9 keep it. It does therefore put at risk all those other
10 previously held ambitions of restoring a cottage or
11 whatever the case may be, would be abandoned by the use of
12 those funds. The preference, of course, of CGRC is that
13 the Minister would foot the bill.

14

15 Q. Right. And we'll have to direct those questions to
16 the council.

17 A. Correct.

18

19 MS McKELVEY: Do you have any other questions?

20

21 CHAIR: No. Not at this stage.

22

23 MS McKELVEY: I'm concluded for today.

24

25 CHAIR: Okay. Thank you. And thanks, Mr Tegart, for your
26 attendance today. We will need to talk again, as counsel
27 has said. I'd like to remind everybody viewing that the
28 submissions are open until 30 September and at this stage
29 we will adjourn to a time to be advised on our website.
30 Thank you.

31

32 **THE HEARING WAS ADJOURNED**

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