Chapter 2

Annual reports of departments

- 2.1 The 2011-12 annual reports of the Department of Agriculture, Fisheries and Forestry (DAFF), the Department of Infrastructure and Transport (Infrastructure) and the Department of Regional Australia, Local Government, Arts and Sport (Regional Australia) each contain the following information:
 - the secretary's yearly review highlighting the achievements of the department;
 - a departmental overview outlining the department's operations and organisational structure;
 - report on performance as measured against deliverables and key performance indicators (KPIs) specified in the Portfolio Budget Statements (PBS);
 - an overview of the department's management and accountability arrangements, including corporate governance practices, people management, external scrutiny, reporting requirements under the *Environmental Protection and Biodiversity Conservation Act 1999* (EPBC Act) and the *Freedom of Information Act 1982* (FOI Act), reviews, judicial decisions and external service providers;
 - appendices detailing agency resource and outcome resource statements, workforce statistics, work health and safety information, grant programs, advertising and market research, grant programs, purchaser-provider arrangements and correction of errors in 2010-11 annual report; and
 - financial statements.

Department of Agriculture, Fisheries and Forestry

- 2.2 The DAFF *Annual Report 2011-12* was prepared in accordance with section 63 of the *Public Service Act 1999*. The report was received by the Senate on 5 October 2012 and tabled on 9 October 2012.
- 2.3 The report is presented in accordance with the list of requirements specified in the Department of the Prime Minister and Cabinet's *Requirements for Annual Reports for Departments, Executive Agencies and FMA Act Bodies* (Requirements for Annual Reports).
- 2.4 DAFF's *Annual Report 2011-12* contains the following additional information to that specified in paragraph 2.1:
 - the Australia Bureau of Agriculture Resource Economics and Sciences (ABARES) publicly released reports/conference papers, the status of import risk analyses, market access, and the report on operation of the *Natural Resources Management (Financial Assistance) Act 1992*; and

- the National Residue Survey annual report.¹
- 2.5 The committee notes a minor error; the page reference for the Information Publication Scheme statement was not included in the compliance index. Although this omission did not hinder the committee's ability to review the report, the committee reminds DAFF that it is a mandatory requirement to be included in compliance index as detailed in the Requirements for Annual Report.²

Departmental overview

- 2.6 The committee notes the following items of significance for DAFF during 2011-12:
 - the Intergovernmental Agreement on Biosecurity was signed by the Prime Minister and all state and territory first ministers, excluding Tasmania;
 - progress was advanced on agricultural and veterinary chemicals regulatory reform;
 - the Western Australian pilot of drought reform measures were completed;
 - the National Food Plan green paper was released for public comment to ensure a more coordinated approach is taken to food-related policy;
 - the biosecurity detector dog program celebrated twenty years of operations; and
 - a new Strategic Statement for DAFF was launched.
- 2.7 The committee notes that DAFF recorded an operating deficit of \$46 million due to falling bond rates on the department's employee long service leave provisions and additional regulatory service costs.³

Report on performance

- 2.8 DAFF has measured its performance against the deliverables and KPIs specified in the 2011-12 PBS. A helpful overview of DAFF's performance framework is provided at the beginning of the report on performance. The committee is pleased to note, following comments in its previous report, that DAFF has included its 'Summary of performance' section in its report for 2011-12. The committee finds this to be a useful tool, as it clearly establishes whether or not performance targets were met.
- 2.9 The committee notes that DAFF fully met 104 of its 114 KPIs in 2011-12.⁴ The committee finds DAFF's reporting on performance to be comprehensive and

Department of Agriculture, Fisheries and Forestry, *Annual Report 2011-12*, pp 272–275.

Department of Prime Minister and Cabinet, *Requirements for Annual Reports for Departments*, *Executive Agencies and FMA Act Bodies*, 28 June 2012, p. 42.

³ Department of Agriculture, Fisheries and Forestry, *Annual Report 2011-12*, p. 11.

⁴ Department of Agriculture, Fisheries and Forestry, *Annual Report 2011-12*, p. 5.

informative, providing assessments of actual performance in relation to targets where appropriate as well as a 'performance history' underneath each KPI, stating if it is a new KPI for 2011-12, or if the target has been met in the past.⁵

2.10 The committee notes the following items:

- The Carbon Farming Initiative program created a carbon offsetting market for farmers and landholders who can earn carbon credits by voluntarily reducing greenhouse gas emissions or sequestering carbon on their land.⁶
- The development and implementation of a new policy and regulatory framework for the export of live animals. The new framework regulates exporters to ensure animals are treated according to internationally recognised animal welfare standards through the Exporter Supply Chain Assurance System. The government provided funding to eligible applicants, such as Australian livestock exporters, to subsidise infrastructure upgrades and training, in order to meet the standards of the World Organisation for Animal Health.⁷
- A new transitional Farm Family Payment commenced replacing the Exceptional Circumstances Drought Assistance payment. The new Farm Family payment provides assistance to all farming families experiencing financial difficulty as they manage the impact of climate variations and market fluctuations.⁸
- Funding continued during 2011-12 for the Rural Financial Counselling Service, which provided services to more than 7,500 clients suffering financial hardship. Rural financial counsellors provided assistance to primary producers in Queensland, New South Wales and Victoria in response to the 2011 floods.⁹
- Landcare received \$36.8 million in funding to continue raising awareness of sustainable land management practices, restoring wildlife habitats, improving farmlands and delivering environmental outcomes at the local, regional and state level. 10
- Import conditions for the following items were revised to take into account changes in disease status around the world:
 - cherries, table grapes and citrus from the United States;

⁵ Department of Agriculture, Fisheries and Forestry, *Annual Report 2011-12*, pp 59–61, 74, 82–83, 93, 99–100, 103, 107, 110–111, 115–116, 136–139, 144, 147–148, 158, 174–175, and 186.

⁶ Department of Agriculture, Fisheries and Forestry, *Annual Report 2011-12*, pp 44, 55–57.

⁷ Department of Agriculture, Fisheries and Forestry, *Annual Report 2011-12*, pp 128–129

⁸ Department of Agriculture, Fisheries and Forestry, *Annual Report 2011-12*, pp 34 and 51.

⁹ Department of Agriculture, Fisheries and Forestry, *Annual Report 2011-12*, p. 146.

Department of Agriculture, Fisheries and Forestry, *Annual Report 2011-12*, pp 66, 68 and 70.

- mangoes from the Philippines;
- tomato seed imports; and
- aquarium fish. 11

Management and accountability

- 2.11 DAFF has a comprehensive and informative external scrutiny section, which details inquiries by parliamentary committees, reports by the Auditor-General, freedom of information, tribunal and court decisions, act of grace payments and complaints to the Commonwealth Ombudsman. The report on biosecurity investigations from the Office of the Commonwealth Ombudsman is discussed below.
- 2.12 The Office of the Commonwealth Ombudsman published its report into DAFF's biosecurity investigations in April 2012. The report arose out of a recommendation from an earlier Rural and Regional Affairs and Transport Legislation Committee report into DAFF's administration of the citrus canker outbreak in Emerald, Queensland, which occurred during 2004. 13
- 2.13 The Commonwealth Ombudsman conducted five reviews over three years and found DAFF had: acted professionally; followed internal and external guidelines and policies during investigations; and that applications for, and execution of, warrants complied with legislation. Areas where improvements could be made were noted and the report made six recommendations, which are summarised below.
- 2.14 The recommendations were to:
 - consistently use case management tools that are proportionate to the complexity of the investigation;
 - improve record keeping, including documenting reasons for decisions, activities and events throughout an investigation;
 - revise a national instructional manual;
 - use interview plans; and
 - engage the use of an independent or external auditor to assess how plant material samples have been handled. 14

Department of Agriculture, Fisheries and Forestry, *Annual Report 2011-12*, pp 164.

¹² Commonwealth Ombudsman, *Department of Agriculture, Fisheries and Forestry Investigations and enforcement activities of DAFF Biosecurity*, 12 April 2012, p. 1.

Senate Rural and Regional Affairs and Transport Legislation Committee, *The administration by the Department of Agriculture, Fisheries and Forestry of the citrus canker outbreak*, June 2006, p. vii.

¹⁴ Commonwealth Ombudsman, *Department of Agriculture, Fisheries and Forestry Investigations and enforcement activities of DAFF Biosecurity*, pp 13–16.

2.15 DAFF agreed with the findings of the Office of the Commonwealth Ombudsman and is working toward, implementing all recommendations, including an annual audit schedule of investigation activities.¹⁵

Conclusion

2.16 The committee considers that DAFF's *Annual Report 2011-12* complies with the reporting requirements of a Commonwealth department and is 'apparently satisfactory'.

Department of Infrastructure and Transport

- 2.17 The Department of Infrastructure and Transport (Infrastructure) *Annual Report 2011-12* was prepared in accordance with section 63 of the *Public Service Act 1999* and other relevant legislation. The report was tabled in the Senate on 31 October 2012.
- 2.18 The report is presented in accordance with the list of requirements specified in the Requirements for Annual Reports.
- 2.19 Infrastructure has again provided a comprehensive review of its performance for 2011-12. Its report is clearly presented and includes a detailed and easy to follow list of requirements.
- 2.20 The Infrastructure Annual Report for 2011-12 contains the following additional information to that specified in paragraph 2.1:
 - report on Infrastructure Australia, in its capacity as a statutory body, with performance reporting as measured against the deliverables and KPIs specified in the PBS.

Departmental overview

- 2.21 The committee notes the following items of significance for Infrastructure during 2011-12:
 - administered \$7.8 billion in direct and indirect grants for construction and maintenance of land transport infrastructure;
 - the release of the second annual *State of Australian Cities Report*;
 - the creation of the National Infrastructure Construction Schedule website:
 - the final report on the joint study on aviation capacity for the Sydney region was provided to the Minister for Infrastructure and Transport and the New South Wales Premier:
 - the Council of Australian Governments (COAG) signed the National Partnership Agreements, which will implement a single law to regulate all rail safety, heavy vehicle and commercial shipping operations;

Department of Agriculture, Fisheries and Forestry, *Annual Report 2011-12*, p. 217.

- implementation began on the National Road Safety Strategy 2011-2020, which is aiming for a 30 per cent reduction in road-crash deaths and serious injury by 2020; and
- the Stronger Shipping for a Stronger Economy legislative package was passed by Parliament.
- 2.22 The committee notes that Infrastructure reported a deficit of \$12.3 million for 2011-12; the deficit is due to Infrastructure no longer receiving depreciation and amortisation expenses. The report states that if the funding had been appropriated, Infrastructure would have recorded a surplus of \$2.4 million. ¹⁶

Report on performance

- 2.23 Infrastructure has measured its performance against the deliverables and KPIs specified in the 2011-12 PBS. Infrastructure has again provided a clear and easy to read table for each KPI that clearly states whether or not it was achieved, as well as a results key under each table, clearly explaining the terms used in the table. The committee notes that a majority of KPIs were achieved.¹⁷
- 2.24 The committee notes the following items:
 - Under the Liveable Cities and Managed Motorways Program an additional \$1.02 billion in funding was provided to the duplication of the Pacific Highway.¹⁸
 - The creation and launch of the National Infrastructure Construction Schedule (NICS) website. The NICS is a communication tool which allows interested stakeholders to track the progress of all existing and upcoming infrastructure projects worth over \$50 million at the local, state and Federal level. The site also contains information about tender opportunities within a project for contracts estimated to be worth more than \$25 million. Since the launch of the NICS in May 2012 there has been 675 000 visits to the site. ¹⁹
 - A total of 152 Black Spot projects were completed in 2011-12 and 139 projects were underway. The third study into the evaluation of the Black Spot Program was released in May 2012. The report covered 2578 Australian Government-funded Black Spot projects that had been approved between 1996-97 and 2002-03. The evaluation found that the projects were reducing fatal and casualty crashes by 30 per cent. ²⁰

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Department of Infrastructure and Transport, *Annual Report 2011-12*, p. 6.

¹⁷ Department of Infrastructure and Transport, *Annual Report 2011-12*, pp 23–28, 46–52, 61–65, 75–78, 84–87, and 108–109.

Department of Infrastructure and Transport, *Annual Report 2011-12*, p. 21.

Department of Infrastructure and Transport, *Annual Report 2011-12*, p. 21. For more information on the NICS see www.nics.gov.au/

Department of Infrastructure and Transport, *Annual Report 2011-12*, pp 21, 34 and 41.

- Overtime the *Navigation Act 1912* came to include a mix of modern and out-dated concepts, in June 2009 the Minister for Infrastructure and Transport, the Hon. Anthony Albanese MP announced that the *Navigation Act 1912* would be re-written. The Navigation Bill 2012 was introduced into Parliament in May 2012, and reflects contemporary maritime industry practice and clearly outlines the regulatory responsibilities of domestic and international seafarers, and vessel owners and operators. The Navigation Bill received Royal Assent on 13 September 2012 and is now known as the *Navigation Act 2012*. 21
- The Tasmanian Freight Equalisation Scheme (TFES) received \$93.2 million in assistance and the Bass Strait Passenger Vehicle Equalisation Scheme (BSPVES) received \$34.6 million. Both figures are marginally below the 2010-11 figures of \$98.5 million and \$36.5 million respectively. Modelling shows that an estimated 15 000 new visitors travelled by sea due to the BSPVES in 2011-12. The TFES is a demand-driven scheme and the number of claims paid was lower in 2011-12 (9860) compared to 10 162 claims in 2010-11.
- The Stronger Shipping for a Stronger Economy package was announced in September 2011 to revive the Australian shipping industry. The package comprised of a new regulatory framework for coastal shipping, significant tax reforms and a new Australian International Shipping Register. Five related Bills were introduced into Parliament on 22 March 2012, which were passed and came into effect on 1 July 2012. 23

Management and accountability

- 2.25 Three major Australian National Audit Office (ANAO) reports relating to Infrastructure's activities and four cross-portfolio audits involving Infrastructure were tabled in 2011-12. The main report, of particular interest is discussed below.
- 2.26 The ANAO Report No.13 of 2011-12 assessed the management of the TFES. The administration of the TFES is shared between Infrastructure and the Department of Human Services (DHS) through a Memorandum of Understanding. Infrastructure is responsible for policy formulation and advice, as well as the overall management of the program. DHS is responsible for the day-to-day administration of the TFES, which is delivered through Centrelink. ²⁴
- 2.27 The ANAO indicated that the amount of assistance paid varies greatly, for instance in 2010-11, the largest annual amount of assistance paid to a single claimant

Department of Infrastructure and Transport, *Annual Report 2011-12*, pp 4, 60, 63, 66, 68 and 73.

Department of Infrastructure and Transport, *Annual Report 2011-12*, p. 70.

²³ Department of Infrastructure and Transport, *Annual Report 2011-12*, p. 69.

Australian National Audit Office, *Tasmanian Freight Equalisation Scheme*, Audit Report No. 13 of 2011-12, p. 16.

was \$15.2 million, the smallest annual amount was 54 cents, and the average claim paid was \$3.4 million. 25

- 2.28 The ANAO found that the TFES is a well-established program and contributes a total of \$100 million in assistance to a range of businesses and individuals within the . Between 2004-05 and 2010-11, the number of TFES claims increased by 58 per cent and the number of claimants by 19 per cent.
- 2.29 The ANAO stated that the program's eligibility criteria and payment calculations are complex, as payments for freight assistance depend on the type of goods, whether the goods are refrigerated or in a loose or packaged form, the origin and the destination of the relevant goods. Given the complexity of the scheme the ANAO provided examples of claimants who were overpaid for a number of years and claimants who were underpaid.²⁶
- 2.30 The ANAO provided three recommendations that would strengthen the scheme. The recommendations aim to improve the accuracy of information used to calculate payments, strengthen quality assurance activities, and develop more effective integrity testing arrangements for the *Staff Online* system. ²⁷ DHS considered the report while Infrastructure has commenced implementation of the recommendations.

Conclusion

2.31 The committee considers that Infrastructure's *Annual Report 2011-12* complies with the reporting requirements of a Commonwealth department and is 'apparently satisfactory'.

Department of Regional Australia, Local Government, Arts and Sport

- 2.32 The Committee notes that this its first opportunity to review the Department of Regional Australia, Local Government, Arts and Sport's annual report since the Senate amended the allocation of departments and agencies to Senate Committees on 8 February 2012.²⁸ Previously, the department's reports have been reviewed by the Senate Finance and Public Administration Legislation Committee.
- 2.33 The Department of Regional Australia, Local Government, Arts and Sport (Regional Australia) *Annual Report 2011-12* was prepared in accordance with section 63 of the *Public Service Act 1999* and other relevant legislation. The report was tabled in the Senate on 30 October 2012.

Australian National Audit Office, *Tasmanian Freight Equalisation Scheme*, Audit Report No. 13 of 2011-12, p. 18.

Australian National Audit Office, *Tasmanian Freight Equalisation Scheme*, Audit Report No. 13 of 2011-12, pp 17 and 91.

Australian National Audit Office, *Tasmanian Freight Equalisation Scheme*, Audit Report No. 13 of 2011-12, pp 23–28.

²⁸ Journals of the Senate, 8 February 2012, p. 2043.

- 2.34 The report is presented in accordance with the list of requirements specified in the Requirements for Annual Reports.
- 2.35 The Regional Australia *Annual Report 2011-12* contains the following additional information to that specified in paragraph 2.1:
 - the *Protection of Moveable Cultural Heritage Act 1986* Report.
- 2.36 The committee notes a minor error in the compliance index; a 'not applicable' was reported against exempt contracts, which is referred to in the body of the report. This did not hinder the committee's ability to review the report.

Departmental overview

- 2.37 The committee notes the following items of significance for Regional Australia during 2011-12:
 - the Regional Development Australia Fund commenced work with the first two rounds providing \$350 million in funding for 81 projects;
 - the Norfolk Island Economic Development Plan was released in March 2012. The plan identifies reforms required for Norfolk Island to develop an economic base and capability to ensure a sustainable future;
 - payments were administered through the Financial Assistance Grants program to local governments worth over \$2.7 billion;
 - the Office for Sport finalised an agreement between Federal, state and territory governments to address match-fixing and corruption in sport;
 - significant progress was made on the major sporting events to be hosted in Australia including the Asian Football Conference in 2015, the 2015 Cricket World Cup and the 2018 Commonwealth Games;
 - the Better Regions Program provided \$171.8 million in funding for 106 social and community infrastructure projects; and
 - the National Bike Paths project provided \$40 million for over 600 kilometres of new and upgraded bike paths.
- 2.38 The committee notes Regional Australia recorded a small of surplus of \$58 000 for 2011-12.

Report on performance

2.39 Regional Australia has measured its performance against the deliverables and KPIs specified in the 2011-12 PBS. Regional Australia has provided a clear and easy to read table that identifies whether or not the KPI has been achieved. Each outcome is drawn together with a projected outlook for the future, which consolidates the review

Department of Regional Australia, Local Government, Arts and Sport, *Annual Report 2011-12*, pp 116 and 271.

of performance and balances the lack of trend information available for a recently established department. The committee notes that a majority of KPIs were achieved.³⁰

2.40 The committee notes the following items:

- The East Kimberly Development Package comprises of 29 projects worth \$195.2 million. Of the 29 projects, 20 were completed in 2011-12. The program will conclude in the 2012-13 financial year.³¹
- The Local Government Infrastructure Review, commissioned by the department, was released in June 2012. The review identifies how councils can prioritise and fund local infrastructure needs, improve access to finance, and use best-practice models and principles for prioritising and financing local infrastructure. 32
- Legislation was passed in Parliament to extend the Administrative Appeals Tribunal and introduce a local Ombudsman to Norfolk Island. The legislation provides Norfolk Island residents with the ability to lodge complaints on decisions by Norfolk Island's government agencies, which are considered to be unjust, unlawful, discriminatory or unfair. 33
- The Hawke Review of the National Capital Authority (NCA) was released in October 2011 and the Australian Government's response was released in May 2012. The report provided advice on achieving the right balance for planning responsibilities between the Australian Government and the Australian Capital Territory Government. In response to the review, the NCA received \$11.9 million over four years as part of the 2012-13 Budget to ensure its financial sustainability. 34
- The Review of the Australia Council announced in December 2011 has assisted in the development of the National Cultural Policy. The review made 18 recommendations for revitalising support for the Australian arts sector. 35
- Regional Australia administered the Regional Arts Fund and provided \$3.037 million in funding to peak regional arts organisation in each state

³⁰ Department of Regional Australia, Local Government, Arts and Sport, *Annual Report 2011-12*, pp 35–37, 45, 48, 54–55, 67–68, 81–83, and 97–98.

Department of Regional Australia, Local Government, Arts and Sport, *Annual Report 2011-12*, p. 43.

Department of Regional Australia, Local Government, Arts and Sport, *Annual Report 2011-12*, p. 57. For more information on the review see www.regional.gov.au/local/lgifr/index.aspx.

Department of Regional Australia, Local Government, Arts and Sport, *Annual Report 2011-12*, p. 69.

Department of Regional Australia, Local Government, Arts and Sport, *Annual Report 2011-12*, p. 75.

Department of Regional Australia, Local Government, Arts and Sport, *Annual Report 2011-12*, p. 83.

- and art ministers in the territories. The program supports sustainable cultural development in regional and remote Australia. ³⁶
- The Hon Warwick Smith AM undertook a strategic review into the sustainability of football in Australia. The review found that football in Australia has strong growth rates, achieves results at the elite level with high-levels of female participation. The review found challenges remain for football in Australia and states that "financial stability must be the singular and immediate priority for football's governing body, Football Federation Australia (FFA)". The FFA accepted all recommendations and implementation has commenced.

Management and accountability

- 2.41 Regional Australia has provided an informative and detailed management and accountability section. There are three performance audits currently in progress. One ANAO performance audit report directly related to Regional Australia was tabled in Parliament, *The Establishment, Implementation and Administration of the Bike Paths Component of the Local Jobs Fund*, is discussed below. ³⁸
- 2.42 The ANAO Report No.27 of 2011-12 assessed the efficiency and effectiveness of the establishment, implementation and administration of the bike paths component of the Local Jobs Stream of the Jobs Fund. Of the \$300 million allocated to the Local Jobs Stream, \$40 million was set aside to meet the Australian Government's commitment to the Australian Greens.³⁹
- 2.43 Administration of the bike paths component of the Local Jobs Stream was shared between the Department of Education, Employment and Workplace Relations, and the then Department of Infrastructure, Transport, Regional Development and Local Government. This function was transferred to the Department of Regional Australia, Regional Development and Local Government in 2010, which later become Regional Australia after a machinery of government change in December 2011. 40
- 2.44 A total of 255 applications were received seeking funding under the bike paths component, worth nearly \$105 million. The average amount of funding sought was \$428 561, with the requests for grants ranging from \$10 500 to \$3.82 million. By

Department of Regional Australia, Local Government, Arts and Sport, *Annual Report 2011-12*, p. 87.

Department of Regional Australia, Local Government, Arts and Sport, *Annual Report 2011-12*, p. 113.

39 Australian National Audit Office, *The Establishment, Implementation and Administration of the Bike Paths Component of the Local Jobs Fund, Report No.27 of 2011-12*, p. 13.

40 Australian National Audit Office, *The Establishment, Implementation and Administration of the Bike Paths Component of the Local Jobs Fund*, Report No.27 of 2011-12, p. 15.

Department of Regional Australia, Local Government, Arts and Sport, *Annual Report 2011-12*, p. 98. For more information on the review see www.regional.gov.au/sport/resources/football_review/index.aspx.

the budgeted program end date of 30 June 2010, only 83 of the 167 contracted projects had been completed. ⁴¹ The remaining projects were finalised in 2011-12. ⁴²

- 2.45 The ANAO stated that the implementation of the bike paths component was inconsistent with key aspects of the enhanced grants administration framework. For instance, the department did not provide its Minister with recommendations as to which applications should be approved and those that should be rejected. 43
- 2.46 The ANAO provided three recommendations to strengthen future community infrastructure grant programs. The recommendations were to:
 - adopt application processes and assessment criteria that support the selection of projects that are likely to best contribute to the objectives of the National Cycling Strategy;
 - consider value for money and 'fit for purpose' in Regional Australia's implementation of infrastructure construction funding programs; and
 - improve risk assessment practices to effectively manage risk and promote equitable treatment of applicants. 44
- 2.47 Regional Australia agreed with the recommendations made in the Audit Report. 45

Conclusion

2.48 The committee considers that Regional Australia's *Annual Report 2011-12* complies with the reporting requirements of a Commonwealth department and is 'apparently satisfactory'.

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⁴¹ Australian National Audit Office, *The Establishment, Implementation and Administration of the Bike Paths Component of the Local Jobs Fund*, Report No.27 of 2011-12, p. 17.

Department of Regional Australia, Local Government, Arts and Sport, *Annual Report 2011-12*, p. 43.

⁴³ Australian National Audit Office, *The Establishment, Implementation and Administration of the Bike Paths Component of the Local Jobs Fund*, Report No.27 of 2011-12, p. 18.

⁴⁴ Australian National Audit Office, *The Establishment, Implementation and Administration of the Bike Paths Component of the Local Jobs Fund*, Report No.27 of 2011-12, p. 22.

Department of Regional Australia, Local Government, Arts and Sport, *Annual Report 2011-12*, p. 113.