



# INTERNAL AUDIT SERVICES PROPOSAL

SNOWY VALLEYS COUNCIL

National Audits Group

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## A. Fee Proposal

### Overview

Snowy Valleys Council is seeking quotations for the development of a three-year Internal Audit Plan and the provision of Internal Audit Services until 30 June 2021, with the option of a one year extension period, at Council's discretion.

This proposal outlines how National Audits Group will provide what you need in terms of high quality internal audit services at a competitive rates. Our team has the knowledge, experience and flexibility to work with you to deliver a service which will add real value and improve your organisation.

**If you require any additional information or assistance in relation to this proposal, please contact our Wagga Wagga Principal Stephen Prowse on Ph 1300 734 707 or email [stephen.prowse@audits.com.au](mailto:stephen.prowse@audits.com.au)**

Stephen Prowse – Principal, and Phillip Swaffield, Assurance and Advisory Manager, will be your prime points of contact and will be substantially involved in all internal audit engagements, including supervising the work of other team members as required. The knowledge we have gained from working extensively with a variety of organisations will ensure your needs are met effectively and efficiently.

**We will provide relevant and timely assurance services and advice with a view to challenging and improving your internal control framework, governance and the efficiency of your operations.**

We will meet with you as required, to communicate results and discuss any matters that can be addressed prior to completion of the engagement.

Reports to management and those charged with governance are an important part of our audit process. Our recommendations are designed to be helpful and practical, reflecting a commercial approach to auditing and an understanding of your objectives. We use our professional judgement and focus on practical solutions in making recommendations for improvement.

### National Audits Group – More than just auditors

The Team at National Audits Group takes pride in the quality of service we provide and the results we deliver for our clients. Our priority is to assist you and your organisation by providing cost effective solutions that meet your strategic, operational, regulatory and risk management needs.

Our commitment to building and maintaining a respectful and mutually beneficial relationship with you is facilitated through open, regular two-way communication and a 'no surprises' approach. We have a proven track record of service excellence, a 'can-do' attitude, and providing pragmatic solutions to real problems rather than simply a 'textbook' approach to our audit engagements. We take pride in the strength of our client relationships being predicated on excellence and value.

### Internal Audit Cost Proposal

Our rates reflect our desire to work with you and our commitment to build a long-term working relationship. We are eager to leverage our skills and expertise to help you achieve your objectives, and remain confident we can not only meet, but exceed your expectations.

The table below summarises the normal hourly rates of key personnel that would be involved with the delivery of our services. **However, we are pleased to offer you a significantly discounted blended hourly rate of \$135 plus GST and have prepared our quotation based on this rate. We note this rate is lower than the rates we have listed with the Local Government Procurement (LGP) Internal Audit and Management Consulting Services Panel (LGP218).**

We consider this discount an investment in our relationship with you and welcome the opportunity to discuss the resource allocation and further refine the internal audit program.

Team Level	Rate (ex-GST)	Rate (inc-GST)
Managing Director	300.00	330.00
Principal	275.00	302.50
Manager	220.00	242.00
Senior Auditor	150.00	165.00
Auditor	120.00	132.00
Disbursements	At cost	At cost
Discounted Blended Hourly Rate	\$135.00	\$148.50

Our normal travel costs are \$50 per hour (plus GST) of staff time, plus disbursements at cost. However, due to the close proximity of Council to our Wagga Wagga office, we will not charge any additional costs for travel time. Should we be required by Council to stay overnight in Tumut, we would disburse accommodation and meals at cost, with \$Nil markup. However, our preferred option would be to travel back to Wagga each day. As such, we are able to provide Council a full day on site (i.e. 7.5hrs) with \$Nil travel or accommodation costs.

### Audit Fee Summary

The table below breaks down the estimated resources required for the first year of the engagement. This is based on an assumption of developing a strategic internal audit plan and conducting three (3) internal audits in the first year. Of course the hours required for each engagement will vary up or down, depending on scope, complexity, availability and quality of information, records and other factors. These estimates are a guide only, based on our experience with other similar client engagements. We are very flexible in terms of the number of internal audit engagements, and the frequency and duration of services required to meet your needs.

Service Summary Year 1	Est. Hours	Est. Cost (ex-GST)	Est. Cost (inc-GST)
Develop Strategic Internal Audit Program and Annual Internal Audit Plan.	20	\$2,700	\$2,970
Internal Audit 1	50	\$6,750	\$7,425
Internal Audit 2	50	\$6,750	\$7,425
Internal Audit 3	50	\$6,750	\$7,425
Preparation and attendance at Council's Audit, Risk and Improvement Committee Meetings (5 per year, assumed 4 hours per meeting), and annual review of progress on internal audit outcomes (as required).	20	\$2,700	\$2,970
<b>Year 1 - Total Estimated Fee (ex-GST)</b>	<b>190</b>	<b>\$25,650</b>	<b>\$28,215</b>
<i><b>Year 2/3 - Annual Estimated Fee (ex-GST with agreed annual CPI increases)</b></i>	<i><b>170</b></i>	<i><b>\$22,950</b></i>	<i><b>\$25,245</b></i>

Based on the proposed rates and resource allocations, future years would allow for three (3) internal audits per year and attendance at five (5) Audit, Risk and Improvement Committee meetings, essentially for the same cost as the first year, plus a CPI increase.

### Staff Level and Number of Hours

The following table details the estimated resource allocation for a typical internal audit engagement:

Engagement			Team		
PHASE	DESCRIPTION	TOTAL	Director / Principal	Manager	Auditor
A	Risk Assessment	4	2	2	-
B	Risk Response	35	7.5	18	9.5
C	Reporting	11	2	5	4
<b>TOTAL</b>		<b>50</b>	<b>11.5</b>	<b>25</b>	<b>13.5</b>

### Staff Level and Estimated Cost

The following table details the cost of each team member based on the above time, and the level of expertise required during each phase:

Engagement			Team		
PHASE	DESCRIPTION	TOTAL (ex-GST)	Director / Principal	Manager	Auditor
A	<b>Planning</b> Preliminary research, develop terms of reference for engagement including scope and objectives. Identify risk, governance and controls. Conduct engagement meeting.	540	270	270	-
B	<b>Performing</b> Develop audit procedures and test steps. Select sample size relevant to engagement scope and objectives that addresses highest areas of risk. Conduct interviews, gather data and relevant documentation. Detail findings including observation, implication and recommendations.	4,725	1,013	2,430	1,283
C	<b>Communicating</b> Prepare draft audit report. Formulate audit opinion, provide for management comment to verify accuracy of findings. Finalise and distribute Audit Report. Conduct closure meeting	1,485	270	675	540
<b>TOTAL</b>		<b>6,750</b>	<b>1,553</b>	<b>3,375</b>	<b>1,823</b>

## B. Capacity and Resources

We confirm that if appointed, we have the capacity to perform your current and future internal audit services with twenty (20) staff members located across our Wagga Wagga, Sydney and Brisbane offices. We have a team of dedicated internal auditors based in our Wagga Wagga office. With our cloud-based systems, and electronic environment, we are not limited in terms of our physical location.

Key team members have many years of hands on experience in all areas of NSW local government operations, strategy, reporting and management. Our unique blend of specialist local government knowledge, financial management and audit skills and attributes enable us to adapt to your specific needs. Our extensive practical experience, working in and for local government, provides us with specialised insights into the issues and risks facing local government authorities.

This unique blend of hands on local government experience, together with more broad-based experience working with a diverse portfolio of internal and external audit clients, means we are eminently qualified and experienced to deliver first class internal audit and other professional services to Snowy Valleys Council. We are uniquely placed to provide real life solutions to the many risks faced by your Council, rather than simply providing a textbook style audit. With the experience of our staff, particularly in providing auditing and assurance services to local government authorities, we remain at the forefront of issues that may pose a risk to Snowy Valleys Council.

Three of our senior team members have many years of practical experience in the many functions of local government, including (but not limited to):

- Independent Members of Audit and Risk committees;
- Internal Audit Management;
- Audit Committee Operations and Reporting;
- Commercial Business and Facilities Management and Finance (including a large regional Airport, and a Livestock Marketing Centre with throughput in excess of \$380,000,000);
- Aquatic Swimming Centre (financial management and reporting);
- Water, waste facilities, Cemeteries, Parks and Sportsgrounds and Other Recreational Facilities (financial management and reporting);
- Project Managing development of Masterplans for Council facilities and precincts;
- Management and Financial Accounting;
- Property and Rating;



- Fees and Charges;
- Taxation;
- Regulatory Compliance;
- Economic Development;
- Property Management (a property portfolio with in-excess of 250 leases and licenses);
- Developer Contributions;
- Grant Applications, Administration and Acquittals;
- Asset Renewal Program delivery;
- New Capital Works delivery (responsibility for directly managing in excess of \$22,000,000 in capital works);
- Project Management;
- Contract Management;
- Fleet Management;
- Regulatory compliance; and
- Risk management and Insurance.

As you can see our senior team members are very experienced in local government operations, management and internal audit. Coupled with our professional audit and accounting qualifications and experience, this sets us apart from our competitors. This is why we are *“More than just auditors”*.



**Our internal audit specialist personnel include:****Stephen Prowse – Principal**

- Fellow of Chartered Accountants Australia and New Zealand (CAANZ)
- Associate Member Institute Internal Auditors (Aust)
- Post Graduate Diploma (Accounting)
- Bachelor of Business (Accountancy)
- External Examiner Law Society NSW

Stephen has 20 years' experience as a qualified finance professional, working in public practice and local government. He has managed large businesses with turnover in excess of \$380 million. Stephen is intimate with NSW local Government regulation, strategy, reporting, operations, finance and risk management. With extensive operational experience at senior management level including finance, operations management, asset management and project management. Stephen has previously held board directorships and sat on numerous committees. He was a Director on the board of the Australian Airports Association (AAA) for 4 years, and Chairperson of the AAA's Finance Audit and Risk Management Committee.

**Phil Swaffield – Assurance and Advisory Manager**

- Masters of Business (Public Sector Management/ Corporate Governance)
- Graduate Certificate Internal Audit
- Professional Member Institute Internal Auditors (Aust)
- Associate Member Certified Fraud Examiners (ACFE)

Phil has over 20 years' experience working within NSW Local Government including General Purpose and Water County Councils. During his time Phil has worked in a variety of areas including Internal Audit, Finance and Fleet Management. His client experience includes a wide range of industries from small private organisations and not – for- profit entities, to ASX listed companies. Phil has provided assistance to a number of clients with the establishment of risk management frameworks, fraud and corruption control plans, governance systems, and policy development. As an Internal Audit professional, Phil has developed a passion for data analytics, and is proficient in the use of Computer Assisted Audit Techniques (CAATs).

### **Peter Adams – Assurance and Advisory**



- GAICD – Graduate Australian Institute of Company Directors
- PhD (Innovation)
- MBA
- GradDip (TechMgt)
- BA

Peter has over 25 years' experience transforming organisations. He has consistently delivered outcomes through: strategic change management initiatives, program assurance, and project advisory.

His competencies lie across the full project management cycle: risk management, strategic master planning, governance structures, stakeholder engagement, partnership development, commercial assurance, and project execution.

Peter has managed transformation initiatives delivering both commercial and community value across industry sectors including: ICT, aviation, logistics, agribusiness, property, employment, education, telecommunications, and all three tiers of government.



### **Danielle Nye – Audit Manager**

- Registered Company Auditor
- Member of Chartered Accountants Australia and New Zealand (CAANZ)
- Bachelor of Business (Accountancy)

Danielle commenced her professional career in audit and advisory services during 2010. In 2015, Danielle was appointed as our:

- In-house Technical and Standards Core Specialist;
- Training and development facilitator;

These roles have been appointed due to Danielle's skills, technical ability and comprehensive understanding of various industries, Australian Auditing Standards, Australian Accounting Standards and Interpretations, and the various laws and regulations governing our client base.

**Matthew Knox – Senior Auditor | IT Specialist**

- Bachelor of Business (Accounting)
- Bachelor of Information Technology
- Provisional member of Chartered Accountants Australia and New Zealand (CAANZ)

With 11 years' experience with National Audits Group, Matthew is well equipped to offer high quality audit, assurance and advisory services across a broad range of industries.

Possessing a high proficiency in Information Technology he can provide invaluable insight into information systems, in addition to a detailed understanding of risk management and internal controls. He retains a wealth of knowledge extending from small associations to large national private companies and not-for-profit organisations.

**Kate Grimson – Auditor**

- Provisional Member of Chartered Accountants Australia and New Zealand (CAANZ)
- Bachelor of Accounting (Financial Planning)

Kate commenced work with National Audits Group in 2016. Kate strives to learn about all aspects of audit and assurance services through her studies and on the job experience.

Kate is an asset to have on any audit engagement due to her ability to relate to different people, possessing a high attention to detail and a dedication to ensure high quality services and products are produced.

## C. Audit, Assurance and Advisory Experience

### Experience

We currently provide internal audit, assurance and advisory services to a number of clients including, but not limited to:

Name of Client	Description of Services	Sample of engagements
Singleton Council	Provision of Internal Audit and Advisory Services.	Depreciation Methodology Waste Services Review
Goldenfields Water County Council	Provision of Internal Audit and Advisory Services.	Procurement Employee Entitlements Water Quality Systems
Riverina Water County Council	Provision of Internal Audit and Advisory Services.	IT Security Asset Management Risk Management Fraud & Corruption Control Credit Cards Tendering Water Quality systems
Parkes Shire Council	Provision of Internal Audit and Advisory Services.	Property Management Aquatic Centre Review S356 Donations Project Management Office Corporate Information Systems IT Governance
Dymocks Pty Ltd	Provision of internal audit services (Franchisees).	Compliance Reviews
Biripi Aboriginal Medical and Dental Corporation	Assistance with governance systems and policy development.	Governance Systems Review Policy Development CDC Review
Hutcheon and Pearce Pty Ltd	Internal control/governance review.	Governance Reviews
Wagga Wagga City Council	Provision of individual internal audit engagements.	Credit Card audit

### Local Government Procurement Panel

National Audits Group have been successful in being appointed to the Local Government Procurement (LGP) Internal Audit and Management Consulting Services Panel (LGP218). Having successfully met the tender criteria to be an LGP supplier attests to our firms experience and specialised skill set in the areas of internal audit and management consulting in the NSW local government sector.

## D. Methodology and Approach

National Audits Group follows the Institute of Internal Auditors International Professional Practices Framework (IPPF Standards) and conforms to:

- Standards, Code of Ethics and Practice Advisories as issued by the Institute of Internal Auditors where practical;
- Where relevant, the statement on Information Systems Auditing Standards issued by the Information Systems and Control Association; and
- Relevant auditing standards issued by the Auditing and Assurance Standards Board.

### Guiding Principles

In accordance with the IPPF Standards, we ensure, at all times our Internal Audit staff shall:

- Possess the knowledge, skills, and technical proficiency essential to the performance of Internal Audits;
- Be skilled in dealing with people and in communicating audit issues effectively;
- Maintain their technical competence through a program of continuing education;
- Maintain membership of appropriate professional organisations including Institute of Internal Auditors (IIA), CPA Australia, Institute of Chartered Accountants Australia & New Zealand (CA ANZ) and or the National Institute of Accountants (NIA);
- Exercise due professional care in performing Internal Audit Engagements;
- Conduct themselves in a professional manner; and
- Conduct their activities in a manner consistent with the concepts expressed in the IIA Standards and Code of Ethics including integrity, objectivity, confidentiality and competence.

### Implementation of the Internal Audit Services

Our specialised staff are available to commence providing internal audit and assurance services immediately following appointment.

We would propose to initially work with Council's Executive and other key staff, to develop a draft high-level internal audit plan for the three-year engagement. This plan would be then further workshopped with the Audit Risk & Improvement Committee for final sign-off. We have proposed three (3) internal audits per year as requested but can work with Council's Executive to address ad-hoc issues as they arise. We have also allowed for an annual review of the internal audit plan and progress on addressing audit outcomes.

Of course, as mentioned above the time taken to complete each engagement is likely to vary, depending on the scope, complexity and other factors of the audit. However experience has shown us that a range of 40-60 hours is adequate for most engagements. Hence, we have budgeted on 50 hours per engagement.



## Scope of Activities

We will provide both Assurance and Consulting services, as required and as provided for under the IPPF standards.

**Assurance services** will involve the objective examination of evidence, using specialized auditing techniques and software, for the purpose of providing an independent assessment including an audit opinion and recommendations, on risk management, control and the governance framework and processes. These examinations may include: financial; non-financial; performance; operational; compliance; ICT systems security; due diligence; and any other function or operational activity of Council. All internal audit investigations will be delivered through the performance of individual audit engagements as part of the Internal Audit Plan, or ad-hoc as required. A strategic internal audit plan will be developed, based on a detailed risk assessment which will guide the number of internal audits required throughout the year.

**Consultation services** are a common extension to our internal audit services. Sometimes this is simply our clients making use of the additional (contracted) resource we provide, using our specialised skillsets. At other times our internal audit clients specifically require an impartial (external) review of a particular issue, or area for improvement. Our broad range of skills and experience in the functions of Local Government, together with our financial, management and change management expertise, mean we will be well placed to cater for Council's consultation needs, adding value to governance, risk management, internal controls and or other areas, on an ad-hoc basis. These services will be discussed and agreed as required.

## Innovation in Audit Processes

Innovation is part of everything we do, and we take a continuous improvement approach to every audit, adding value for our clients', as well as constantly reviewing our processes. We operate in a creative environment where "thinking outside the square" is encouraged. Through our two Strategic Planning Days each year, our entire team is involved in workshopping new ideas, developing existing approaches and updating our Strategic Objectives Action Plan, which fosters change and innovation.

Another reason why at National Audits Group we are "More than Just Auditors". This ensures we are constantly generating fresh ideas to improve our efficiency, quality, customer service and overall value proposition.

We constantly seek to gain an in depth understanding of our clients, and the industry and or sector in which they operate.

A key feature of our innovative audit techniques is the use of Computer Assisted Auditing Techniques (CAATs) and data mining. The use of CAATs increases audit effectiveness, accuracy and efficiency by enabling the analysis of large populations of data and concentration on areas of highest risk.

Data analytics can help a business look into the future as well as into the past. By bringing together information from a range of data sources CAATs can be used to test for specific risks. Examples of using CAATs during the internal audit program include the testing of payroll, accounts payable and accounts receivable, credit cards and fuel card expenditure. Some of these tests include:

- Payroll/Supplier matching;
- Above average supplier payments;
- Duplicate payments;
- Order splitting;
- Benfords law analysis;
- Large/unusual transactions;
- Non-standard journals; and
- Gaps/missing information testing.



## Planning

In accordance with the IPPF Standards, audits to be undertaken will be selected based on risk. Mapping of the "Internal Audit Universe" helps to facilitate this process and can be used to identify, prioritise and schedule audits over the life of the audit plan. This risk based approach is consistent with AS/NZ ISO 31000:2009 Risk Management Principles and Guidelines. The table below provides an example of the components of an audit universe which can be used to link the audit activities to the risk profile and business objectives of Council. This process would be conducted in consultation with Executive Management and the Audit, Risk and Improvement Committee to identify all relevant auditable areas. The final audit plan would be endorsed by the Committee.

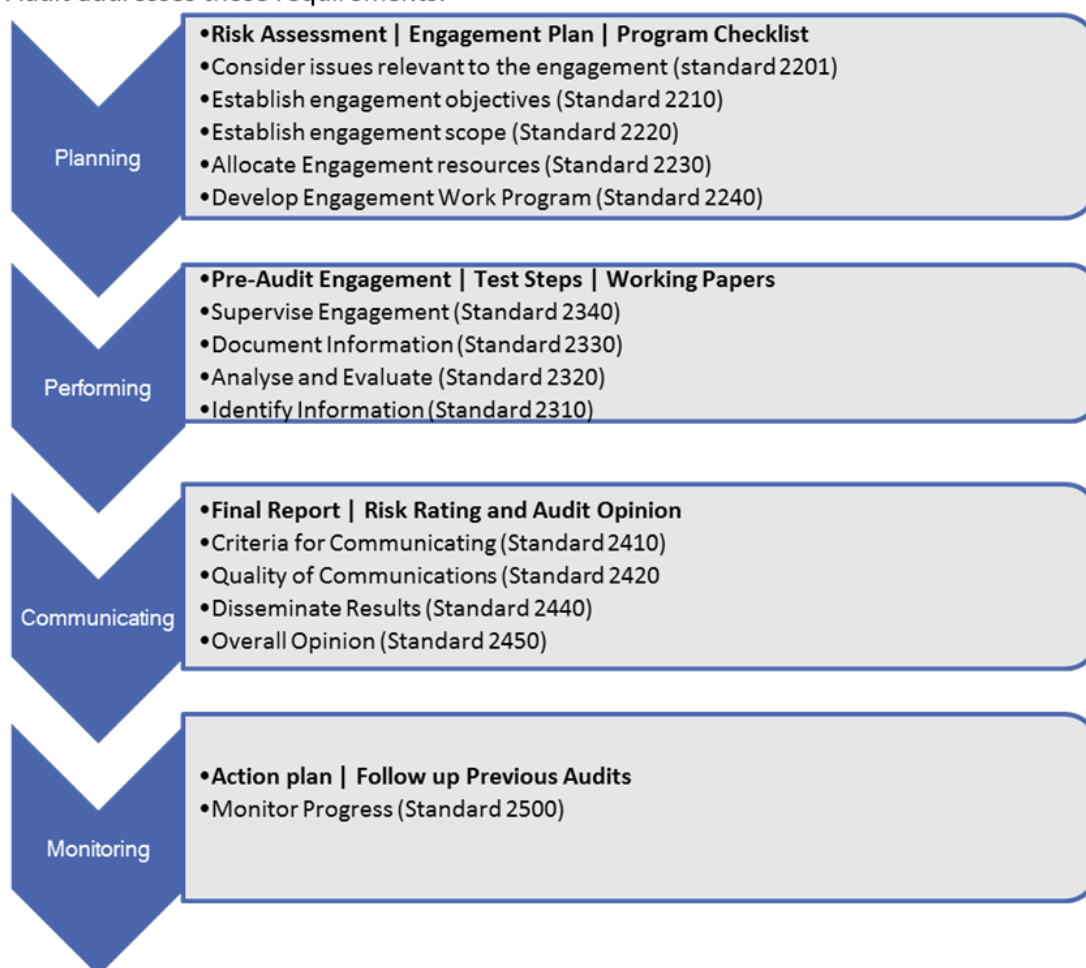


**Audit Universe - 3 Year Strategic Internal Audit Plan 2019-2021**

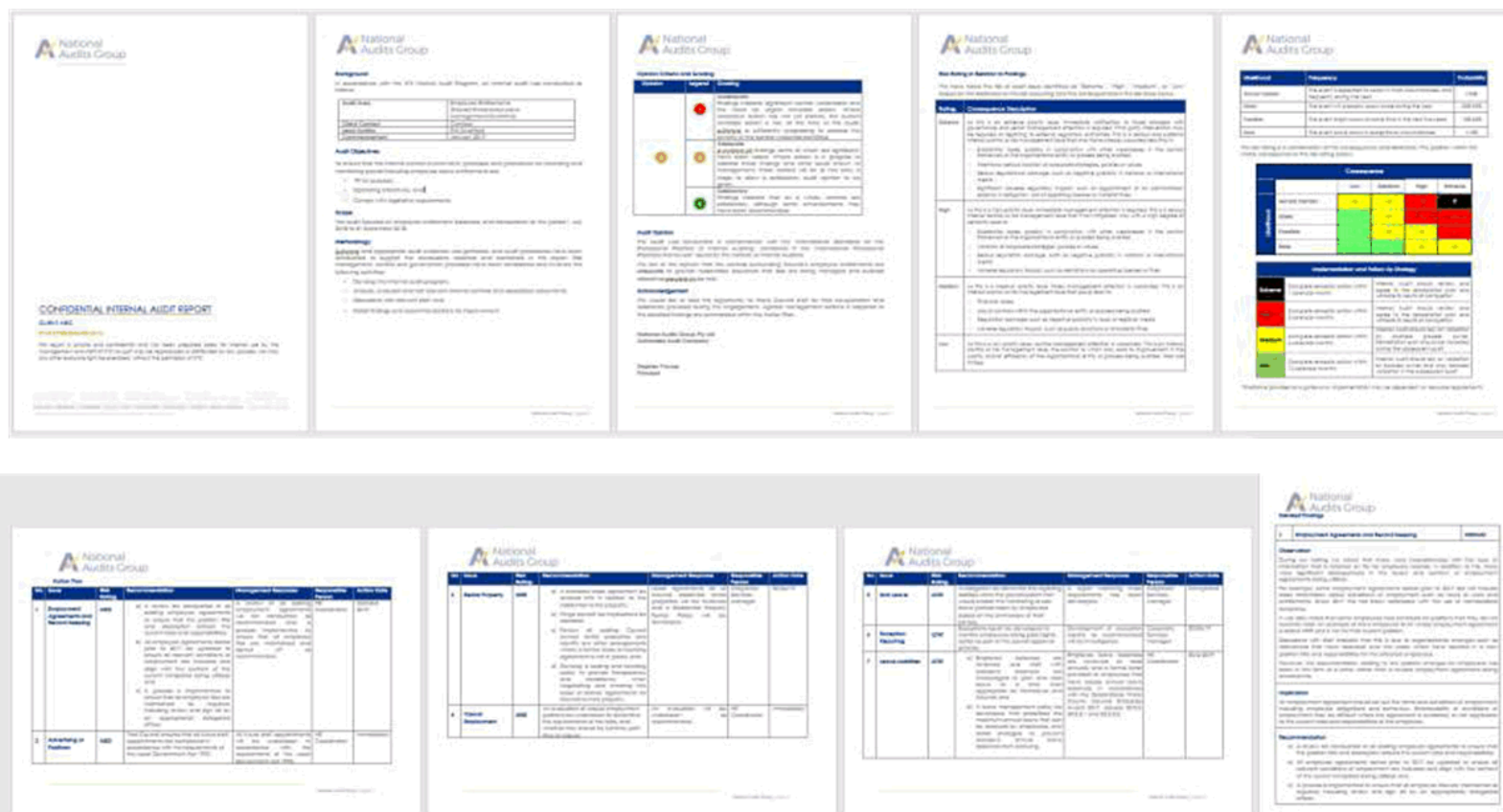
Risk Assessment AS/NZ ISO 31000:2009										
Business Area	Last Audited	Year Planned	Consequence	Likelihood	Inherent Risk Rating	Existing Controls	Consequence	Likelihood	Residual Risk Rating	Comments
Workplace Health and Safety			5. Catastrophic	3. Possible	15		5. Catastrophic	2. Unlikely	10	
Business Continuity			5. Catastrophic	3. Possible	15		5. Catastrophic	2. Unlikely	10	
Procurement			4. Major	3. Possible	12		3. Moderate	3. Possible	9	
IT Management Framework			4. Major	3. Possible	12		4. Major	3. Possible	12	
Employment and Termination			3. Moderate	4. Likely	12		3. Moderate	2. Unlikely	6	
Project Management			4. Major	3. Possible	12		3. Moderate	3. Possible	9	
Core Systems			4. Major	3. Possible	12		4. Major	2. Unlikely	8	
Security			4. Major	3. Possible	12		3. Moderate	2. Unlikely	6	
Asset Management			4. Major	3. Possible	12		4. Major	2. Unlikely	8	
Disposal of Assets			3. Moderate	3. Possible	9		3. Moderate	3. Possible	9	
Anti Corruption/Internal Control Framework			3. Moderate	3. Possible	9		3. Moderate	3. Possible	9	
Corporate Governance/Governance Health Check			3. Moderate	3. Possible	9		3. Moderate	3. Possible	9	
Legislations			3. Moderate	3. Possible	9		3. Moderate	2. Unlikely	6	
Financial Reporting			3. Moderate	3. Possible	9		3. Moderate	2. Unlikely	6	
Accounts Payable			3. Moderate	3. Possible	9		3. Moderate	2. Unlikely	6	
Accounts Receivable/Debt Recovery			3. Moderate	3. Possible	9		3. Moderate	2. Unlikely	6	
Contract Management			4. Major	2. Unlikely	8		4. Major	2. Unlikely	8	
Payroll/Time Sheets/Leave Management/Overtime			2. Minor	4. Likely	8		2. Minor	4. Likely	8	
Purchase Cards			2. Minor	3. Possible	6		2. Minor	3. Possible	6	
HR Management and Performance			2. Minor	3. Possible	6		2. Minor	3. Possible	6	
Complaints Management			2. Minor	3. Possible	6		2. Minor	2. Unlikely	4	
Media and Communications			2. Minor	3. Possible	6		2. Minor	2. Unlikely	4	
Management and Financial Accounting			2. Minor	3. Possible	6		2. Minor	3. Possible	6	
Records Management			2. Minor	3. Possible	6		2. Minor	3. Possible	6	
IT Management			2. Minor	3. Possible	6		2. Minor	2. Unlikely	4	
ST/FR/Tax/Payroll Tax Compliance			2. Minor	3. Possible	6		2. Minor	2. Unlikely	4	
Waste Handling/ Recycling			2. Minor	3. Possible	6		2. Minor	2. Unlikely	4	
Travel Expenses/Claim for Reimbursements			2. Minor	3. Possible	6		2. Minor	2. Unlikely	4	

## Conducting the audit

The process of performing an internal audit has several stages referred to as the Audit Cycle. The following diagram represents the IPPF audit process and the procedures used as Internal Audit addresses these requirements:



Following the completion of an internal audit you will be provided with a report detailing the background, objectives, scope, approach, observations, findings and recommendations for improvement. Assurance will also be provided in the form of an audit opinion based on the risk associated with any control weaknesses identified. An Action Plan will be developed including management's responses to the findings, enabling tracking of the implementation of audit recommendations. Example report below:



### Additional services

In addition to internal audit and advisory services, we can also offer expertise in multiple specialist services including:

- Accounting Advisory
- Asset and Project Management
- Audit and Assurance
- Business Performance Advice
- Corporate Governance Reviews
- Fraud Examination and Control
- ICT System Reviews
- Internal Management and Information Systems Reviews
- Fraud Investigation
- Management Accounting
- Financial Accounting
- Probity and Due Diligence Services
- Regulatory Compliance
- Implementing Risk Management Frameworks
- Statutory Financial Reporting
- Management Business Unit Performance and Systems Advice
- Forensic Accounting

## E. Other Information

### Insurances

We hold appropriate insurances as prescribed by Chartered Accountants Australia and New Zealand (CAANZ). The following key insurances will be maintained through the term of the engagement:

- Workers Compensation – iCare Insurance - as per each state legislation
- Public Liability – Vero Insurance - \$20 million
- Professional Indemnity – Integro - \$10 million

Certificate of Currency for insurances are available upon request.

### Conflict of Interest and Independence

We confirm that National Audits Group will maintain independence during the provision of internal audit services for the Snowy Valleys Council in accordance with the provisions of Professional Statement APES110. We have not carried out any engagements for Snowy Valleys Council that would impair our firm's professional independence as auditor.

We are not aware of any situations where a partner or staff member, or spouse or close relative of a partner or staff members has a pecuniary or non-pecuniary interest, or other relationship with the Snowy Valleys Council. We confirm that we will notify you of any potential conflict of interest, perceived or actual, at the time that such conflict occurs.

Independence forms can be signed upon request.

## References

Below are some of our Company referees who have agreed to be contacted:

Referee	
Nominated Referee	Andrew Crakanthorp
Position	General Manager
Organisation	Riverina Water County Council
Contact Details	02 6922 0608

Referee	
Nominated Referee	Les Finn
Position	Director Technology and Corporate Services
Organisation	Parkes Shire Council
Contact Details	02 6861 2333

Referee	
Nominated Referee	Brad Byrnes (former COO Parkes Shire Council)
Position	General Manager
Organisation	Cabonne Shire Council
Contact Details	0427 463 320