



Inquiry into Ability of local governments to fund infrastructure and services – NSW Government Response

Standing Committee on State Development

May 2025



Acknowledgement of Country

The Department of Planning, Housing and Infrastructure acknowledges that it stands on Aboriginal land. We acknowledge the Traditional Custodians of the land, and we show our respect for Elders past, present and emerging through thoughtful and collaborative approaches to our work, seeking to demonstrate our ongoing commitment to providing places in which Aboriginal people are included socially, culturally and economically.

Published by NSW Department of Planning, Housing and Infrastructure

Office of Local Government

dphi.nsw.gov.au

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First published: May 2025

Department reference number: A944592

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DPHI-MC-R-SC-V1.0

Introduction

The *Local Government Act 1993* requires councils to provide strong and effective leadership, planning and decision-making. They must carry out their functions in a way that provides the best possible value for residents and ratepayers as determined by the democratically elected councillors. However, the NSW Government acknowledges that some councils across the state are experiencing financial challenges that impact their ability to provide services that communities rely upon.

In recent years, some councils that have gone through the Special Variation process to increase rates above the rate peg have seen strong community pushback. These community campaigns are motivated by the pressures of the current cost of living crisis and perceptions that councils are not spending their existing funds in ways that meet community needs. While councils are independently elected and responsible for managing their own finances, the State Government has a duty to ensure their long-term viability.

In March 2024, the Hon Ron Hoenig MP, Minister for Local Government, asked the Legislative Council's State Development Committee to undertake a review into the ability of councils to fund infrastructure and services and to provide recommendations for a way forward. The Committee handed down its report in November 2024 setting out 17 recommendations. In response, the NSW Government will undertake significant reforms to progressively improve the financial sustainability of councils, in line with the individual responses outlined below.

In essence, the Government is proposing five key responses:

1. Maintaining control of council rates by the Independent Pricing and Regulatory Tribunal (IPART) to ensure council's rates revenue keeps pace with forecast changes in costs;
2. Requiring councils that want to permanently adjust their revenue to undertake a Comprehensive Spending Review that forensically examines their expenditure as well as their revenue;
3. Simplifying the Special Variations process to focus only on specific council projects or programs;
4. Streamlining local government financial statements, which unnecessarily complicate local government financial reporting; and,
5. Drawing on the knowledge and experience of general managers, finance directors and other experts in the local government sector, to establish an Expert Advisory Panel to provide technical support for the delivery of reform based on the recommendations of the Committee.

The Government's reforms aim to enhance the reputation of local government as a robust, independently elected, third tier of government. All governments operate with limited resources and must efficiently use those resources to meet their community's needs. Councils will be sustainable if they can ensure expenditure is matched to both revenue and their community's service delivery expectations.

Elected councillors are in the best position to do this work as they can understand and balance competing community perspectives. To do their job, councillors need to have accurate

information and be empowered to make decisions about what services their communities want and can afford.

The Government will therefore progress reforms to ensure that councillors receive timely, appropriate, and accurate financial information to be visibly in control of their councils. This information will also be made transparent and public to maximise scrutiny over decisions being made in the local government sector.

The Government proposes that if a council believes it requires additional income to meet community expectations, it must assure IPART and the community at large that they have closely considered their operations prior to increasing their rates. Councils in financial distress should be assisted to build structured financial recovery plans, and sustainable services and infrastructure, rather than resorting to reactive rate hikes.

Importantly, the role of IPART is not to take away council's autonomy but rather to ensure that councils are efficient and have reasonably considered alternative plans, prior to seeking to increase rates.

These changes will be made as part of a wide range of reforms as explained in detail in response to each recommendation.

Government Responses to Recommendations

Recommendation 1:

That the NSW Government conduct a comprehensive review of the rate exemptions and concessions under the *Local Government Act 1993* to:

- better target the eligibility criteria for rate exemptions and concessions
- achieve a better balance between local council financial sustainability, community benefits and principles of equity.

Government response: Support

In 2016, IPART reported on the local government rating system and provided a substantial number of detailed recommendations. The Government does not believe a new comprehensive review of rate exemptions is necessary due to IPART's comprehensive analysis. However, the Government will review IPART's recommendations as a starting point for a targeted consideration of local government rate exemptions and concessions to ensure the effective distribution of the rating burden across communities.

This consideration will exclude any rating of land currently exempt due to its use for charitable or religious purposes. While it is noted these organisations rely on councils, they provide important social services the community at large depends upon.

The Government also notes the focus on the rateability of Build to Rent dwellings raised during the Inquiry. It is noted that a Build to Rent apartment building provides a council significantly less rate revenue than an equivalent apartment building using strata title. The Government will continue to consult with councils and Build to Rent providers to consider changes to the rating system to account for this anomaly.

Action:

The Government will review IPART's recommendations to ensure the effective distribution of the rating burden across communities.

Recommendation 2:

That the NSW Government redesign the local government rating system, including reassessing council base rates, and seek to:

- implement measures, such as greater use of the Integrated Planning and Reporting framework and rates benchmarking, to provide local government greater flexibility and latitude to set their own rates
- emphasise the importance of continual evaluation and service delivery
- keep rates affordable and maintain safeguards to ensure rates meet community needs
- examine the use of capital improved value, rather than unimproved land value, to set the variable component of rates.

Government response: Partially Support

The NSW Government agrees with the views of the sector that financial sustainability is a serious concern for many councils, particularly in regional and remote areas. However, residents and ratepayers have also suffered a loss of real income through recent inflationary pressures. The NSW Government must ensure council rates remain affordable. It is also recognised that rates are only one part of the challenge for council financial sustainability, and grants, fees, charges and expenditure also need to be considered.

The Government notes that the rate peg has historically undercalculated the increases in costs borne by councils. While IPART has been setting the rate peg using a cost index formula since 2010, it was only in 2022 that a “population factor” was added to this methodology to adjust the total income that a council may receive by any population increase in that council area. Before this, population increases in an area did not increase a council’s revenue from rates.

A redesign of the rate peg methodology was implemented by IPART in 2023 and applies from the 2024-25 financial year onwards. These changes allow IPART to adjust for the individual circumstances of a council rather than apply the same indexation across the state. The Government is confident that the new rate peg methodology is robust. It provides a good starting position for councils in matching revenue to expenditure. If a council and a community agree that current service standards are sufficient to meet community needs, the rate peg should accurately compensate for cost increases beyond a council’s control.

However, some communities may agree an increase above indexation is acceptable to provide for better service standards. Other councils may need additional income to maintain existing service standards due to circumstances the rate peg cannot account for. The Special Variation process is not suited for this form of permanent rating uplift. A new pathway is necessary to allow for permanent rate increases above the rate peg.

Action:

The Government will prepare legislation and regulatory changes to allow the review of council income and expenditure through a **Comprehensive Spending Review process** which will be separate to the Special Rate Variation process.

The proposed process will enable councils who want to permanently adjust their rates to consult with their community and submit to IPART their proposed revenue and expenditure. The process should build upon a council's Integrated Planning and Reporting.

Guidelines for the Comprehensive Spending Review process will be based on the following principles:

- **Council resourcing based on community need** - It will be up to elected councillors to determine the needs of their community through consultation. Their proposed resourcing strategy and delivery plan must be framed around the community's priorities and the council's ability to deliver on them.
- **Transparency** – Councillors and the public should be aware of which council operations are performing well and within budget, and which are performing poorly. Advice should be provided on how to improve the efficiency of poorly performing council functions.
- **Long-term rate paths** - The Government accepts the view of ratepayers that one-off rate increases of 40-80% lead to “bill shock” and make it difficult for vulnerable groups to pay their rates. Any future rate increases must consider the long-term and spread the impact over time.
- **Intergenerational equity** – It is important that councils in financial distress do not make decisions that have significant long-term implications or push issues ‘down the road’. Too often, councils have deferred difficult choices or made short-sighted decisions like reducing maintenance, which can exacerbate future challenges and financial risk.
- **Independence of councils** – The power to make policy decisions like appropriate service standards is a matter for the democratically elected councillors, not the State Government. IPART will play an advisory role, to ensure that all options have been adequately considered and consulted upon.
- **Recoverability of costs** – Councils should be resourced via rates, charges, fees, and grants to adequately fund their statutory functions, responsibilities, and obligations.

The Comprehensive Spending Review process is proposed as follows:

Councils will submit to IPART:

- What they plan to build as infrastructure and provide as services;
- What their estimated rates, grants, fees and charges will be;
- Whether they require additional rating income and how it compares to the rate peg; and,
- Evidence of community engagement.

IPART will consider:

- Whether the council has adequately estimated the cost of delivery;
- Whether the community has the capacity to pay the rates and fees proposed;
- Whether the council is effectively spending their present funds for the betterment of local communities; and,
- Whether the delivery program and resourcing strategy are reasonable.

IPART will then examine the need for any rates adjustment, consistent with the delegated powers under the *Local Government Act 1993*, and provide guidance to a council about how it can be more efficient.

IPART will continue to index council cost increases and moderate rate increases over time.

The Comprehensive Spending Review will be developed in consultation with IPART and the Expert Advisory Panel.

Recommendation 3:

That the NSW Government seek to improve the special variation process, should the rate peg be retained in its current form, to:

- make it less resource and time-intensive for local councils
- streamline the process for the assessment of special variation applications

consider alternatives to special variations that allow councils to raise additional rates to maintain existing service levels.

Government Response: Support

The Special Variation framework has been historically used for time-limited special projects that a council needed additional resources to complete. Successful examples include the Gundagai Main Street Upgrade and Randwick's Special Environmental Levy.

Many recent Special Variations are not time-limited or targeted but are used to permanently increase a council's rate base to address broader financial sustainability concerns. As described in the response to Recommendation 2, the Government believes that a Comprehensive Spending Review is necessary before a council applies for higher permanent rating income. However, many councils may still require additional income for special projects or programs on a short-term basis without seeking a permanent increase in their rates.

To meet this need, the current Special Variation process will be retargeted to focus on funding for specific places, projects or programs.

Action:

The Government will review the existing Special Variation Guidelines to ensure these variations are focused on specific, time-limited projects where additional spending is necessary.

The Government agrees that for the Special Variation process to be effective, it must be worthwhile for a council to pursue. Through updates to the guidelines, the Government will remove bureaucratic requirements in the Special Rate Variation process that make the current system onerous for councils.

Communities must also be able to easily determine the benefit of a specific project or improvement when being asked to consider a temporary Special Variation.

Recommendation 4:

That the NSW Government conduct an audit of, and seek to update, the statutory fees and limits that apply to local government annual charges and user fees and charges to better reflect and account for increases in market costs and pressures, including inflation.

Government Response: Support

The Government accepts the evidence received from the Inquiry that many annual charges and user fees, such as the Stormwater Levy, have legislated caps that have not changed in many years. The Government notes that inflation has reduced the value of these charges over time, limiting councils' ability to use them to fund services. The Government will review these fees so that they better reflect the cost of delivering that service efficiently.

However, the level of other statutory charges, such as the fees relating to development applications, serve important policy goals and may need to be kept low to incentivise efficiency and positive policy outcomes.

Many fees charged by councils to ratepayers are not legally fixed and may be set by the council at its discretion. Through the Comprehensive Spending Review process, the Government will encourage councils to consider whether their discretionary fees and charges reflect the cost-effective delivery of council services, so that any subsidies are deliberate and explicitly considered in the budget-setting process.

Action:

The Government will undertake an audit of statutory fees and charges and user fees to align them, where appropriate, with reasonable service costs and index these costs with CPI (Consumer Price Index) where applicable.

Recommendation 5:

That the NSW Government advocate to the Australian Government to increase the federal taxation revenue distributed via Federal Financial Assistance Grants from 0.5 per cent to 1 per cent and amend the current commonwealth grant guidelines per capita distribution method, that disproportionately benefits inner city councils.

Government Response: Support

While much of the discussion around financial sustainability focuses on councils' rate base, the councils most exposed to financial pressures are smaller rural and remote councils that cannot adequately fund services through rates alone.

The House of Representatives Standing Committee on Regional Development, Infrastructure and Transport adopted an inquiry into local government sustainability on 21 March 2024, following a referral from the Federal Minister for Infrastructure, Transport, Regional Development and Local Government, the Hon Catherine King MP.

The NSW Government Department of Planning, Housing and Infrastructure (DPHI) provided a submission to that inquiry. It noted the reality that the relative value of the Financial Assistance Grants has declined over the last few decades. This has impacted councils, particularly rural and regional councils that have limited capacity to raise their own revenue through fees and charges. The submission also noted the ongoing challenge for the NSW Local Government Grants Commission in allocating a fairer share of the general purpose component of the Financial Assistance Grants to councils with the greatest relative need when a fixed 30% of the general purpose component must be allocated based on population.

That inquiry handed down an interim report in January 2025. While the interim report did not provide any recommendations, it reflected the themes received through submissions and public hearings that the current system, including the per capita distribution method, is perceived to be inadequate by many stakeholders.

Action:

The NSW Government will continue to regularly and strongly advocate to the Australian Government to increase its Financial Assistance Grants to local government to 1% of GDP to assist those smaller councils.

In recognition of the financial challenges faced by smaller rural and remote councils, a continual review of the Federal Assistance Grants distribution model will also be part of the ongoing process of the NSW Local Government Grants Commission in its allocation of grants to NSW councils.

Recommendation 6:

That the NSW Government consider grant models that:

- provide a more secure and sustainable source of funding to local councils to achieve more equitable distribution of grants funding and provide councils with greater discretion in relation to how funding is spent
- take into account the preference of local councils for predictable grants that are determined in a timely manner and assist councils to receive grants within appropriate timeframes to support the delivery of infrastructure programs.

Government Response: Support

The Government supports continual innovation and improvement to the local government grant framework and has updated the Grant Administration Guidelines to underpin this commitment.

The Government will also examine options to create a greater proportion of needs-driven grants, including Community Service Obligations, with notional allocations, as well as to incorporate whole-of-life costing, where appropriate, including depreciation and maintenance.

Action:

The NSW Government will continue to explore new models for grants to be provided to councils.

Recommendation 7:

That the NSW Government implement changes to the developer contributions framework to better financially support local councils to fund the ongoing costs at the completion of new infrastructure and works deemed essential to support development including community facilities as determined by the council on behalf of the local community.

Government Response: Noted

The Government encourages councils to plan for the ongoing costs of new infrastructure funded by contributions to ensure whole of life cycle costs are considered when identifying and adopting projects.

Any changes to current policy settings that would lead to increased contributions payable by developers needs to be balanced against feasibility risks and delivery of the Government's housing targets.

Recommendation 8:

That, as part of the process of redesigning the local government rating system as outlined in Recommendation 2, the NSW Government have regard to the findings and recommendations of Portfolio Committee No. 8 – Customer Service’s Pounds in New South Wales report and ensure councils are able to properly fund pounds and companion animal services.

Government Response: Support

The Government responded on 16 January 2025 to the findings and recommendations of the *Pounds in New South Wales* report. In that response, the Government notes it is reviewing the Companion Animals Fund, looking at the most effective ways to utilise revenue from companion animal registrations and annual permits to best support councils in meeting their management responsibilities towards dogs and cats.

Over the past three financial years, an average of \$10 million per year was collected in registration fees through the Companion Animals Fund. Councils, until the end of 2023/24, received 80 per cent of all fees paid for companion animal registrations in their LGA.

One of the prime drivers of this review of the Companion Animals Fund is the inequity in the distribution of fees across councils. For example, in Quarter 4 2022/23, 97 councils (76 per cent) received less than 1 per cent of registration fees. In dollar terms, 75 councils (60 per cent) received less than \$10,000 in quarterly payments.

Action:

The Government will consider how the use of this money can be improved as part of the Government’s election commitment to review the *Companion Animals Act 1998*.

Recommendation 9:

That the NSW Government continue to improve the timeliness of disaster recovery assistance funding to local councils by utilising funding agreements such as tripartite arrangements which have provided councils with faster access to the funds they require to cover the cost of natural disaster recovery efforts.

Government Response: Support

The principles of the advanced funding model for disaster recovery works developed through new Tripartite Agreements have provided support for councils to deliver recovery works in a timely manner. The advanced funding model is strongly supported at all levels of government and is proposed to continue to ensure councils are not disadvantaged when delivering recovery works and remain cash flow positive throughout delivery.

Action:

The methodology for providing advanced funding is being reviewed as part of the Statewide Review of Disaster Funding. In addition, the Government is investigating additional ways to streamline the administration of funding for essential public asset restoration.

Recommendation 10:

That the NSW Government centralise disaster recovery funding within the NSW Reconstruction Authority to assist in improving expenditure on mitigation and preparedness and create dedicated and ongoing funding streams for communities, councils and community organisations to support their work on mitigation and preparedness.

Government Response: Support in Principle

While the Government supports the concept of centralising disaster recovery funding and a dedicated funding stream, this is subject to identifying an appropriate funding source and building capability to deliver.

The Government has recently established the Disaster Recovery Funding Arrangements (DRFA) Management Board to strengthen the oversight of DRFA funded programs. The Board includes senior representatives from the Premier's Department, NSW Treasury, Reconstruction Authority (RA) and key delivery agencies as well as the Office of Local Government (OLG). The Board will recommend options to streamline the management of disaster recovery in NSW.

Disaster Adaptation Plan (DAP) Guidelines are nearing completion, and the RA is delivering pilot DAPs in the Northern Rivers and Hawksbury/Nepean regions to identify and prioritise future investment in mitigation and preparedness.

Action:

The Government will continue to implement the review of Disaster Funding.

Recommendation 11:

That the NSW Government continue to advocate to the Commonwealth Government to incorporate betterment funding into disaster recovery funding arrangements.

Government Response: Support

The Government provided input into the independent review of the DRFA (the Colvin Review), as well as a review led by the National Emergency Management Agency (NEMA).

The NSW Government's feedback on both reviews articulated the need for greater opportunity for funding support for the betterment of essential public asset infrastructure under the DRFA.

On 25 October 2024, the Australian Government released the final report of an independent review of Commonwealth Disaster funding, which identified 47 recommendations to improve the existing Commonwealth's disaster funding arrangements.

Action:

The Government will use the Colvin Review and subsequent reform processes being led by NEMA to advocate for betterment funding as part of Disaster Funding arrangements.

Recommendation 12:

That the NSW Government seek amendment to the Rural Fires Act 1997 such that Rural Fire Service assets are vested in the Rural Fire Service, with consequential amendment to the duties of councils as public authorities to prevent the occurrence of bushfires on, and to minimise the danger of the spread of a bush fire on or from land under its control or management.

Government Response: Noted

On 30 January 2024 this matter was referred to the NSW Parliament's Public Accounts Committee Inquiry into Assets, premises and funding of the NSW Rural Fire Service. The inquiry has held two public hearings and has received 78 submissions.

The Committee is still considering the matter.

Recommendation 13:

That the NSW Government review the depreciation methodology that applies to depreciation rates.

Recommendation 14:

That the NSW Government consider excluding depreciation expenses from the calculation of the Operating Performance Ratio.

Government Response: Support

The Government supports reviewing the depreciation methodology, noting that this methodology stems from the requirements of Accounting Standard AASB 116 - Property, Plant and Equipment. It is noted that other jurisdictions in Australia are also reviewing asset valuation.

The Government supports ensuring that council financial reports provide councillors and the public a workable understanding of a council's assets, liabilities and cash flow to support good budget-setting.

Many of the challenges outlined in submissions and by the Committee relate to the impact of fair value asset accounting, particularly for non-realizable assets in a local government context. The Government will continue to explore options to address these challenges.

Action:

The Government, in consultation with the Expert Advisory Panel, will consider alternative valuation methodologies and how they can be best incorporated into council accounts. The Panel will also provide advice on how councils could create and use asset maintenance/replacement reserves, along with how to account for the increasing risk of natural disasters.

As an interim measure, the Office of Local Government has released the 2024/25 Local Government Code of Accounting Practice and Financial Reporting, including a sub-total in council Income Statements that excludes depreciation expenses. The Office of Local Government has also removed performance ratios from the Code for the 2024/25 financial year while a broader review is conducted.

These reforms will provide councillors and communities with more timely and accurate financial information, offering a clearer understanding of the overall performance of councils, particularly cash flow.

Recommendation 15:

That the NSW Government:

- identify opportunities to reduce cost shifting to local government
- undertake greater consultation with local government prior to making decisions that may result in cost shifting
- review the practice of discounting infrastructure and other funding applications by border councils due to use by interstate residents
- use its waste levy review to examine how the Waste Levy can better support infrastructure and services that support the transition to a circular economy.

Government Response: Support

The Government stands by its commitment, outlined in the 2024-2027 Intergovernmental Agreement to Guide NSW State-Local Government Relations on Strategic Partnerships, to work with local government to strengthen the sector's financial sustainability and consider councils' financial capability in service delivery.

The Government acknowledges that the effective implementation of its policy agenda relies on an effective and strong partnership with local governments to best achieve policy outcomes. This partnership is based on mutual respect, continuous improvement, and strong and productive consultation.

The financial sustainability of councils is a key priority for the Government, which continues to fund billions of dollars of services and infrastructure for councils across the state every year. As the functions of government evolve over time, it may be most appropriate for local governments to manage new activities rather than State. For these functions to be performed adequately, it is vital that both levels of government work collaboratively and that councils are sufficiently resourced to perform these roles. The involvement of local government through consultation, or co-design of new policies where appropriate, will maximise the chance of successful outcomes for NSW communities.

Action:

The Government reinforces its commitment to the Intergovernmental Agreement with Local Government NSW and will continue to work collaboratively with councils and the sector.

Recommendation 16:

That the NSW Government review the financial reporting guidelines and accounting model for local government.

Government Response: Support

The Government supports reviewing the financial reporting guidelines and accounting model for local government.

The Government has asked the Office of Local Government to improve the effectiveness, timeliness and cost of financial reporting processes for councils. However, it is noted that local government financial reporting guidelines and accounting practices are required to meet the requirements of the Australian Accounting Standards Board at this point in time.

On 6 March 2025, the Office of Local Government released revised Quarterly Budget Review Statement (QBRs) Guidelines for consultation, which aim to modernise quarterly budget statements across the local government sector. The changes introduce a standardised reporting template and require councils to report on individual council funds so that councillors and the community can easily assess the performance of each council function independently. The guidelines also introduce a new requirement for councils to provide the Office of Local Government with an electronic QBRs throughout the financial year.

By requiring councils to provide clear, up-to-date financial information, the Government hopes to increase the ability of councillors, the public and the Office of Local Government to oversee council budgets throughout the financial year, not just when the Annual Report is published.

As noted in response to recommendations 13 and 14, the Office of Local Government has removed performance ratios from the Code of Accounting Practice and Financial Reporting for the 2024/25 financial year while they are under review. The Government has also commenced consultation with key stakeholders on the removal of the Special Purpose Financial Statements to reduce duplication.

Previous reform in this space, including the requirement for councils to have an Audit, Risk and Improvement Committee (ARIC) help councillors stay informed about financial challenges and potential risks that require the council's attention, separate to briefings by council staff.

Action:

As previously noted, the Government will consider how alternative valuation methodologies can be best incorporated into council accounting.

The Office of Local Government will also use the 'Your Council' website to share financial data collected from councils through annual returns and QBRs. This will provide the community access to information about their council's income and expenditure, cash reserves, long term financial outlook, and service delivery performance.

Recommendation 17:

That the NSW Government review the performance measurement ratios for local councils.

Government Response: Support

Performance ratios should provide a clear understanding of a council's spending priorities and budget decisions. Among other factors, they should be highlighting key measures such as:

- how much money is being spent against how much is being earned
- available cash
- how much money council is spending on the maintenance and renewal of its assets

To enhance public and OLG oversight over the financial performance of councils, ratios should be provided quarterly, rather than only being included in councils' annual audited accounts. More frequent data on a council's liquidity, spending on major projects and service delivery is important for the community to monitor how well their council is performing.

Action:

The Government is reviewing the local government performance ratios to ensure they are fit for purpose. Data from councils' QBRS is being used to develop new performance criteria better suited to local government finances.

The Government has also asked the Office of Local Government to enhance the functionality of the Your Council website so that it is a more effective tool for transparency between councils and their communities.

APPENDIX – Expert Advisory Panel

The proposed Expert Advisory Panel will include the following representatives:

- a mix of general managers from metropolitan, regional and rural councils
- a mix of Chief Financial Officers from metropolitan, regional and rural councils
- representatives from NSW local government unions
- representatives from Local Government NSW

The proposed Expert Advisory Panel will also be advised by and have observer status from:

- the Independent Pricing and Regulatory Tribunal
- the NSW Audit Office
- the NSW Grants Commission
- relevant State agencies (as needed to advise on fees and charges or disaster funding arrangements)