

Notice of Meeting:

I hereby give notice that an ordinary meeting of the Audit and Risk Subcommittee will be held on:

Date: Monday 7 October 2024
Time: 12.30 pm
Venue: Council Chamber, Dunedin Public Art Gallery, The Octagon,
Dunedin

Sandy Graham
Chief Executive Officer

Audit and Risk Subcommittee

PUBLIC AGENDA

MEMBERSHIP

Chairperson
Deputy Chairperson

Warren Allen
Janet Copeland

Members

Cr Christine Garey
Mayor Jules Radich

Cr Cherry Lucas
Cr Lee Vandervis

Senior Officer

Carolyn Allan, Chief Financial Officer

Governance Support Officer

Wendy Collard

Wendy Collard
Governance Support Officer

Telephone: 03 477 4000
Wendy.Collard@dcc.govt.nz
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Note: Reports and recommendations contained in this agenda are not to be considered as Council policy until adopted.

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1 APOLOGIES

At the close of the agenda no apologies had been received.

2 CONFIRMATION OF AGENDA

Note: Any additions must be approved by resolution with an explanation as to why they cannot be delayed until a future meeting.

DECLARATION OF INTEREST

EXECUTIVE SUMMARY

1. Members are reminded of the need to stand aside from decision-making when a conflict arises between their role as an elected or independent representative and any private or other external interest they might have.
2. Elected and Independent members are reminded to update their register of interests as soon as practicable, including amending the register at this meeting if necessary.

RECOMMENDATIONS

That the Subcommittee:

- a) **Notes/Amends** if necessary the Elected or Independent Members' Interest Register attached as Attachment A; and
- b) **Confirms/Amends** the proposed management plan for Elected or Independent Members' Interests.

Attachments

	Title	Page
↓A	Register of Interests	6

CONFIRMATION OF MINUTES

AUDIT AND RISK SUBCOMMITTEE MEETING - 4 JULY 2024

RECOMMENDATIONS

That the Subcommittee:

- a) **Confirms** the public part of the minutes of the Audit and Risk Subcommittee meeting held on 04 July 2024 as a correct record.

Attachments

	Title	Page
A↓	Minutes of Audit and Risk Subcommittee meeting held on 4 July 2024	11

Audit and Risk Subcommittee MINUTES

Minutes of an ordinary meeting of the Audit and Risk Subcommittee held in the Council Chamber, Dunedin Public Art Gallery, The Octagon, Dunedin on Thursday 4 July 2024, commencing at 12.35 pm

PRESENT

Chairperson	Warren Allen	
Deputy Chairperson	Janet Copeland	
Members	Cr Christine Garey	Cr Cherry Lucas
	Mayor Jules Radich	

IN ATTENDANCE

Sandy Graham (Chief Executive Officer) and Carolyn Allan (Chief Financial Officer), Hayley Knight (Quality, Compliance and Assurance Advisor), Richard Davy (Treasurer, Dunedin City Holdings Ltd) and Cr Sophie Barker

Governance Support Officer Jennifer Lapham

1 PUBLIC FORUM

There was no Public Forum.

2 APOLOGIES

An apology was received from Cr Lee Vandervis.

Moved (Warren Allen/Cr Christine Garey):

That the Subcommittee:

Accepts the apology from Cr Lee Vandervis.

Motion carried

3 CONFIRMATION OF AGENDA

Moved (Warren Allen/Cr Christine Garey):

That the Subcommittee:

Confirms the agenda without addition or alteration

Motion carried

4 DECLARATIONS OF INTEREST

Members were reminded of the need to stand aside from decision-making when a conflict arose between their role as an elected representative and any private or other external interest they might have.

Moved (Warren Allen/Cr Cherry Lucas):

That the Subcommittee:

- a) **Notes** the Elected or Independent Members' Interest Register; and
- b) **Confirms** the proposed management plan for Elected or Independent Members' Interests.

Motion carried

4 CONFIRMATION OF MINUTES

4.1 AUDIT AND RISK SUBCOMMITTEE MEETING - 2 MAY 2024

Moved (Warren Allen/Cr Cherry Lucas):

That the Subcommittee:

- a) **Confirms** the public part of the minutes of the Audit and Risk Subcommittee meeting held on 02 May 2024 as a correct record.

Motion carried (AR/2024/016)

PART A REPORTS

5 AUDIT AND RISK SUBCOMMITTEE WORK PLAN 2024/2025

In a report from Civic a copy of the Audit and Risk Subcommittee Work Plan for 2024/2025 which had been aligned with work programmes scheduling and decision making. Ms Carolyn Allan (Chief Financial Officer) and Ms Hayley Knight Quality, (Compliance and Assurance Advisor) spoke to the report and responded to question.

Moved (Warren Allen/Cr Christine Garey):

That the Subcommittee:

- a) **Notes** the Audit and Risk Subcommittee Work Plan for 2024/2025

Motion carried (AR/2024/017)

6 WAIPORI FUND - QUARTER ENDING 31 MARCH 2024

In a report from Finance provided information on the results of the Waipori Fund for the quarter ended 31 March 2024 which was presented to the Finance and Council Controlled Organisations Committee at its meeting on 22 May 2024.

Richard Davy (Treasurer – Dunedin City Holdings Ltd) spoke to the report and responded to questions.

Moved (Warren Allen/Janet Copeland):

That the Subcommittee:

- a) **Notes** the report from Dunedin City Treasury Limited on the Waipori Fund for the quarter ended 31 March 2024.
- b) **Notes** that the Waipori Fund Statement of Investment Policy and Objectives (SIPO) will be reviewed as part of the 9-year plan 2025-34 process.

Motion carried (AR/2024/018)

7 FINANCIAL REPORT - PERIOD ENDED 31 MAY 2024

A report from Finance provided the financial results for the period ended 31 May 2024 and the financial position at that date.

Ms Carolyn Allan (Chief Financial Officer) spoke to the report and responded to questions.

Moved (Warren Allen/Janet Copeland):

That the Subcommittee:

- a) **Notes** the Financial Performance for the period ended 31 May 2024 and the Financial Position as at that date.

Motion carried (AR/2024/019)

8 AUDIT AND RISK SUBCOMMITTEE UPDATES REPORT

A report from Corporate provided an update on the progress of various sundry matters that had been noted by the Audit and Risk subcommittee.

Ms Carolyn Allan (Chief Financial Officer) spoke to the report and responded to questions.

Moved (Warren Allen/Mayor Jules Radich):

That the Subcommittee:

- a) **Notes** the Audit and Risk Subcommittee Updates Report.

Motion carried (AR/2024/020)

9 DCC POLICY UPDATE REPORT

This report provides an update on DCC policies as identified in the Audit and Risk Subcommittee (ARS) Workplan and ongoing audit and business improvement activities.

Ms Carolyn Allan (Chief Financial Officer) and Ms Hayley Knight Quality, (Compliance and Assurance Advisor) spoke to the report and responded to question.

In discussing the Procurement & Contract Management Policy the Subcommittee requested that staff review the wording in 1.1 "...DCC will endeavour, where practicable, to apply this policy.

In regards to 3.13 comment was made that the Living Wage Movement Aotearoa New Zealand might have a better definition of the living wage.

The Subcommittee was advised that the Contract Management Framework was a policy in itself. Discussion took place on whether this should be included in the Policy update report.

Moved (Warren Allen/Cr Christine Garey):

That the Subcommittee:

- a) **Notes** the Policy Update Report – July 2024.
- b) **Refers** the Procurement and Contract Management Policy back to staff to review based on the comments. an
 - Review the working of 1.1 "...DCC will endeavour, where practicable, to apply this policy..."
 - 3.13 – Review the definition of Living Wage
 - Consider adding Contract Management Framework to the policies to be reviewed.

- c) **Notes** the updated Leave Management Policy

Motion carried (AR/2024/021)

10 HEALTH AND SAFETY MONTHLY REPORTING FOR MAY 2024

A report from Health and Safety reported on Health, Safety and Wellbeing for May 2024.

Moved (Warren Allen/Mayor Jules Radich):

That the Subcommittee:

- a) **Notes** the monthly Health and Safety report for May 2024.

Motion carried (AR/2024/022)

RESOLUTION TO EXCLUDE THE PUBLIC

Moved (Warren Allen/Cr Christine Garey):

That the Subcommittee:

Pursuant to the provisions of the Local Government Official Information and Meetings Act 1987, exclude the public from the following part of the proceedings of this meeting namely:

General subject of the matter to be considered	Reasons for passing this resolution in relation to each matter	Ground(s) under section 48(1) for the passing of this resolution	Reason for Confidentiality
C1 Audit and Risk Subcommittee meeting - 2 May 2024 - Public Excluded	S7(2)(h) The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.		
	S7(2)(c)(i) The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of		

any enactment, where the making available of the information would be likely to prejudice the supply of similar information or information from the same source and it is in the public interest that such information should continue to be supplied.

S7(2)(b)(ii)
 The withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information.

S7(2)(b)(i)
 The withholding of the information is necessary to protect information where the making available of the information would disclose a trade secret.

S7(2)(a)
 The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.

C2 Audit arrangements for the year ending 30 June 2024

S7(2)(i)
 The withholding of the information is necessary to enable the local authority to carry on, without prejudice or disadvantage, negotiations (including

S48(1)(a)
 The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason

<p>C3 DCC External Audit Actions Update - June 2024</p>	<p>commercial and industrial negotiations). S7(2)(c)(i) The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information or information from the same source and it is in the public interest that such information should continue to be supplied.</p>	<p>for withholding exists under section 7. S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.</p>
<p>C4 Internal Audit Workplan Update</p>	<p>S7(2)(b)(i) The withholding of the information is necessary to protect information where the making available of the information would disclose a trade secret. S7(2)(c)(i) The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information or information from the same source and it is in the public interest that</p>	<p>S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.</p>

	such information should continue to be supplied.	
	S7(2)(h) The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.	
C5 Treasury Risk Management Compliance Report	S7(2)(h) The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.	S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.
C6 Dunedin City Holdings Ltd - Update on Audit and Risk Activity	S7(2)(b)(ii) The withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information.	S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.
C7 DCC Wellbeing Survey 2024	S7(2)(a) The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.	S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.
C8 Protected Disclosure Register - June 2024	S7(2)(a) The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.	S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for

C9 Investigation
Register - June 2024

S7(2)(c)(i)
The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information or information from the same source and it is in the public interest that such information should continue to be supplied.

which good reason for withholding exists under section 7.

S7(2)(a)
The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.

S48(1)(a)
The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.

S7(2)(c)(i)
The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information or information from the same source and it is in the public interest that such information should continue to be supplied.

This resolution is made in reliance on Section 48(1)(a) of the Local Government Official Information and Meetings Act 1987, and the particular interest or interests protected by Section 6 or Section 7 of that Act, or Section 6 or Section 7 or Section 9 of the Official Information Act 1982, as the case may require, which would be prejudiced by the holding of the whole or the relevant part of the proceedings of the meeting in public are as shown above after each item.

That Rudie Tomlinson and Monique Kruger (Audit NZ) be permitted to attend the meeting, after the public has been excluded, because of their knowledge of Item C2. This knowledge, which would be of assistance in relation to the matters discussed, was relevant because they would be reporting on the item under consideration.

Motion carried (AR/2024/023)

The meeting went into non-public at 1.47 pm and concluded at 3.25 pm.

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CHAIRPERSON

PART A REPORTS

AUDIT AND RISK SUBCOMMITTEE WORK PLAN 2024/2025

Department: Civic

EXECUTIVE SUMMARY

- 1 This report provides a copy of the Audit and Risk Subcommittee Work Plan for 2024/2025 which has been aligned with work programmes scheduling and decision making.
- 2 It should be noted that items without ticks shown have not been scheduled for action.
- 3 As this is an administrative report only, the Summary of Considerations is not required.

RECOMMENDATIONS

That the Subcommittee:

- a) **Notes** the Audit and Risk Subcommittee Work Plan for 2024/2025

Signatories

Author:	Wendy Collard - Governance Support Officer
Authoriser:	Carolyn Allan - Chief Financial Officer

Attachments

	Title	Page
↓A	Work Plan 2024/2025	22

AUDIT AND RISK SUBCOMMITTEE UPDATES REPORT

Department: Finance

EXECUTIVE SUMMARY

- 1 This report provides updates on the progress of various sundry matters that have been noted by the Subcommittee.

RECOMMENDATIONS

That the Subcommittee:

- a) **Notes** the Audit and Risk Subcommittee Updates Report.

DISCUSSION

Insurance Renewal 2024/25 Financial Year

- 2 As indicated to the last Sub-Committee meeting, the main insurance renewal occurred on 30 June 2024. This incorporated the following policies:
 - Material Damage Above Ground
 - Business Interruption Above Ground
 - Material Damage Below Ground Infrastructure
 - Annual Contract Works
 - Fine Arts
 - Civil Engineering – Taieri River Water Supply Viaduct Bridge
 - Motor Vehicle
 - Liability Policies – Internet, Crime, Directors, and Officers
 - Travel and Personal Accident
- 3 Additional pieces of additional work were also underway, requiring a post-renewal adjustment to cater for changes. These included above ground property valuations, infrastructure/below ground valuations, valuation of the main pipeline (drinking water) and gantry across Deep Stream and the Business Interruption review.
- 4 The valuation of the main pipeline (drinking water) and gantry across Deep Stream has been completed. The new value is \$7,020,700, increased from \$1,523,337. A post-renewal adjustment has been confirmed.
- 5 Council also has a loss modelling tranche of work underway for 3 waters infrastructure to understand what the insurance loss limits should look like. This is yet to be completed.

- 6 The remaining liability policies (general/public, statutory, professional indemnity and employer) are due for renewal 1 November 2024. The renewal proposal is currently being compiled in relation to these policies.

2023/24 Annual Report - Update

- 7 The final audit fieldwork commenced on the week of 16 September 2024. The Finance Team provided draft financial statements for Core Council to Audit New Zealand on 15 September 2024. Following completion of the DCHL audit, group consolidated financial statements will be delivered by 7 October 2024.
- 8 Asset valuations have been completed for four departments with the following valuers:
- Transport – Beca
 - Parks and Reserves – WSP
 - Property – AON
 - Three Waters - Beca
- 9 Audit New Zealand engaged WSP as an auditors' expert to assist with their audit of the Three Waters valuation.

9 Year Plan – Update

- 10 Following completion of the 2024/25 Annual Plan, staff have developed a work programme for completing the 9-year plan 2025-34. The new work programme was presented to Council for its consideration at its meeting on 31 July 2024.
- 11 The project management structure consists of a steering group and six operational groups. The operational groups are leading and facilitating the development of key deliverables for the Plan. Additional detail on the project management structure and the Plan deliverables is provided in Attachment A.
- 12 Timing of work is challenging. Along with the development of the Plan, other priorities include the completion of the 2023/24 Annual Report by 30 October 2024, and the development of a Water Services Delivery Plan.
- 13 Budget development work is well underway, and policy and strategy updates are progressing.
- 14 An extensive series of workshops and briefings with Councillors has commenced and includes budget reviews, policy and strategy reviews and briefings.
- 15 Reports on 9 year plan matters are being presented to Council on a regular basis, seeking decisions on the development of key components of the Plan, and providing updates on progress. A 9 year plan Council meeting will be scheduled for late January, where activities and budgets are to be presented to Council for its consideration.
- 16 A high level timetable for the 9 year plan project is as follows:

Timing	Task
To December 2024	Various reports for approval as the 9 year plan develops, including: <ul style="list-style-type: none"> • Policy updates • Engagement plans • Significant forecasting assumptions • Option reports Workshops on key components of the Plan.
Mid November 2024	Audit commence review of Infrastructure Strategy
December 2024 – early February 2025	Develop Consultation Document
Late January 2025	Council meeting to consider: <ul style="list-style-type: none"> • Budgets • Option reports • Financial and Infrastructure strategies
February 2025	Council approval of consultation document
March / April 2025	Engagement and submission period
May 2025	Hearings and deliberations
June 2025	Adoption of the 9 year plan

Aurora Proposal – Update

17 The Council decided to consult with the community on a potential sale of Aurora Energy Limited, using the Special Consultative Procedure. The consultation period opened on 28 March 2024 and closed at 12 noon on 2 May 2024. Hearings took place 14-16 May, followed by deliberations on 28 – 30 May.

18 The Council considered the Aurora Energy Limited – Options Report on Wednesday 25 September 2024 and resolved to retain aurora Energy Limited:

19 Council resolved the following:

Moved (Mayor Jules Radich/Cr Brent Weatherall):

That the Council:

- a) **Agrees** to retain ownership of Aurora Energy Limited.
- b) **Advises** Dunedin City Holdings Ltd (DCHL) of Council’s decision to retain Aurora Energy Limited.

The Council voted by division

For: Crs Bill Acklin, Sophie Barker, David Benson-Pope, Christine Garey, Kevin Gilbert, Carmen Houlahan, Marie Laufiso, Mandy Mayhem, Jim O'Malley, Steve Walker, Brent Weatherall, Andrew Whiley and Mayor Jules Radich (13).

Against: Crs Cherry Lucas and Lee Vandervis (2).

Abstained: Nil

The division was declared CARRIED by 13 votes to 2

Motion carried (CNL/2024/174)

Local Water Done Well – Update September 2024

New direction for water services delivery

20 In February 2024 the Government announced the three-stage process and timetable for the implementation of the Local Water Done Well programme including:

- a) First Stage (now completed) – Repeal of current legislation relating to water service entities resulting in the passing of the Water Services Acts Repeal Act 2024 on 16 February 2024 which included:
 - i. Repealing the Water Services Entities Act 2022, Water Services Legislation Act 2023 and Water Services Economic Efficiency and Consumer Protection Act 2023.
 - ii. Providing support options to help councils complete and include water services in their 2024-34 long-term plans.
 - iii. An option to defer the LTP by 12 months and have an enhanced Annual Plan for the 2024/25 year.
- b) Second Stage has now been implemented with the Local Government (Water Services Preliminary Arrangements) Act 2024 becoming law on 2 September 2024 providing the following key points:
 - i. Council must prepare a one-off Water Service Delivery Plan (WSDP) by 3 September 2025.
 - ii. Foundational information disclosure will be provided through the WSDP to lay the groundwork for comprehensive economic regulation.
 - iii. Introduces an alternative streamlined consultation and decision-making process (as opposed to the standard requirements under Part 6 of the Local Government Act 2002 (LGA 2002)) that:
 - **may** be used for consulting and decision making on establishing, joining or amending a water services council-controlled organisation (WSCCO) (or are deciding whether or not to do so), or a joint local government arrangement (made under section 137 of the LGA 2002) (or are deciding whether or not to do so); and

- **must** be used for consulting or decision making in relation to an anticipated or proposed model or arrangement for delivering water services; and other parts of the WSDP if consulted on.
- c) Third Stage – Establish enduring settings by introducing the Local Government Water Services Bill in December 2024 (with anticipated enactment) in mid-2025 to:
- i. Set long-term requirements for financial sustainability.
 - ii. Provide a range of structural and financing tools.
 - iii. Ensure regulatory regime is efficient, effective, and fit for purpose.
 - iv. Provide for a complete economic regulation regime.
 - v. Establish regulatory backstop powers.
 - vi. Refine water service delivery system settings.
- 21 Guidance on the future water services delivery system was released by the DIA on 8 August 2024, and further on the WSDP on 3 September 2024. Much of this guidance was based on the LWDW Cabinet decisions announced by the Minister of Local Government in August 2024.
- 22 Staff are continuing to undertake further analysis and discussions on potential delivery models including regional/inter-regional delivery of 3 Waters services and other content required in the WSDP as directed by ISCOM on 17 September 2024.

Insights into Local Government 2023

- 23 At the conclusion of the annual audit process, the Office of the Auditor General (OAG) produces an overview report on the results across local government. The full report for the 2022/23 financial year is attached (attachment B).
- 24 Key points on trends across the sector have been outlined in the overview provided by the Deputy Controller and Auditor-General.

Signatories

Author:	Hayley Knight - Assurance Manager
Authoriser:	Carolyn Allan - Chief Financial Officer

Attachments

	Title	Page
↓A	Project Management Structure	32
↓B	OAG Insights into local government 2023	34

SUMMARY OF CONSIDERATIONS

Fit with purpose of Local Government

This report provides an update on the progress made by Council to deliver upon the activities identified by the Audit and Risk Subcommittee, which is a regulatory function and considered good quality and cost effective.

Fit with strategic framework

	Contributes	Detracts	Not applicable
Social Wellbeing Strategy		<input type="checkbox"/>	<input type="checkbox"/>
Economic Development Strategy	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Environment Strategy	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Arts and Culture Strategy	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Waters Strategy	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Spatial Plan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Integrated Transport Strategy	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Parks and Recreation Strategy	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other strategic projects/policies/plans	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

The work of the Audit and Risk Subcommittee seeks to underpin the ongoing critical review and improvement of Council business activities, governance mechanisms and support the realisation of its strategic objectives.

Māori Impact Statement

There are no known impacts for Māori.

Sustainability

There are no implications for sustainability.

LTP/Annual Plan / Financial Strategy /Infrastructure Strategy

There are no known implications.

Financial considerations

No financial implications have been identified.

Significance

This report is considered low in terms of the Council’s Significance and Engagement Policy.

Engagement – external

No external engagement has been undertaken.

Engagement - internal

Activities noted herein include cross Council engagement and collaboration.

Risks: Legal / Health and Safety etc.

No risks have been identified.

Conflict of Interest

No conflicts of interest have been identified.

SUMMARY OF CONSIDERATIONS

Community Boards

There are no known implications for the Community Boards.

Legislative Compliance Policy

- 4 The Legislative Compliance Policy has undergone review and is provided as Attachments A (clean) and B (track changes).
- 5 This review has been conducted by the Assurance Manager and In-house Legal.
- 6 Changes to the Legislative Compliance Policy include:
 - a) Updated the Responsible Officer to General Manager Corporate Services, and responsible department to Risk and Audit.
 - b) Changed the scheduled review date period from 2 to 3 years – reviews can be conducted at any stage as required to address substantial changes.
 - c) The Policy has been updated to follow the new template.
 - d) Some minor changes have been made regarding role titles.
 - e) Reference has been made to the Protected Disclosures’ policy as another mechanism for reporting non-compliance.
- 7 The reviewed policy was presented to the Executive Leadership Team on 4th July 2024. Should feedback from the Subcommittee be minor, this policy will be taken as approved pending those updates.

Internal Audit Policy

- 8 The Internal Audit Policy has undergone review and is provided as Attachments C (clean) and D (track changes).
- 9 This review has been conducted by the Assurance Manager, Chief Financial Officer and DCC’s Internal Auditors, Crowe.
- 10 Changes to the Internal Audit Policy include:
 - a) Changed the scheduled review date period from 2 to 3 years – reviews can be conducted at any stage as required to address substantial changes.
 - b) Added ‘in-house resource’ to the Internal Auditor definition to allow for in-house auditing.
 - c) Added definition for ‘Management’.
 - d) Added detail on how the internal audit function fits within the Institute of Internal Auditors’ ‘three lines model’ for risk management.
 - e) Removed 4.10 “the Subcommittee ensures the budget allocation for internal audit is adequate” as this occurs through setting the internal audit workplan (4.11).
 - f) Removed reference to ‘Chartered Accountants of Australia and New Zealand (CAANZ)’ as the ‘Institute of Internal Auditors’ International Professional Practices Framework (IPPF)’ is a more appropriate standard required for internal auditors.
 - g) Updated role title of ‘Assurance Manager’.

h) Removed 4.27 b) as there is a conflict of interest for an Internal Auditor to then design a process or system.

11 The reviewed policy was presented to the Executive Leadership Team on 18th July 2024. Should feedback from the Subcommittee be minor, this policy will be taken as approved pending those updates.

Risk Management Policy

12 The Risk Management Policy has undergone review and is provided as Attachments E (clean) and F (track changes).

13 This review has been conducted by the Assurance Manager and Quality Improvement Specialist.

14 Changes to the Risk Management Policy include:

a) Updated the Responsible Officer to Chief Financial Officer, and responsible department to Finance.

b) The Policy has been updated to follow the new template.

c) The roles and responsibilities of DCC staff has been removed from the policy and added into the guidelines to keep the policy high level.

15 The reviewed policy was presented to the Executive Leadership Team on 26th September 2024. Should feedback from the Subcommittee be minor, this policy will be taken as approved pending those updates.

Koha Policy

16 The Koha Policy has undergone review and is provided as Attachments G (clean) and H (track changes).

17 This review has been conducted by the members of Finance, Māori Partnerships, Corporate Policy, and the Assurance Manager. External advice was sought from the Serious Fraud Office, and through using the 'Government Finance Profession Policy project team's Koha Policy Template'.

18 The aim of the review was to improve the current policy to provide a detailed explanation of the cultural practise of koha and its importance, as well as aligning advice and processes with legal requirements from the IRD, and best practice advice from the Office of the Auditor-General.

19 Changes to the Koha Policy include:

a) Updated the Responsible Officer to Manahautū (General Manager Māori and Partnerships), and responsible department to Māori Partnerships.

b) Changed the scheduled review date period from 2 to 3 years – reviews can be conducted at any stage as required to address substantial changes.

c) Definitions have been updated to reflect the changes made in the policy.

- d) A section on 'what is koha?' has been added to support staff understanding of what constitutes koha as opposed to schedular payments.
 - e) A section on 'amount and value of koha' has been added, and guidelines developed to provide details to support staff on what is appropriate. The values of appropriateness honour both the mana and spirit of the koha, and the obligations of public sector in regard to sensitive expenditure. This aligns with the sensitive expenditure policy and guidance.
 - f) A section on 'receiving koha' has been added and aligns with the values of the gifts and hospitality policy and guidelines.
 - g) A section on 'accountability' has been added to support review and oversight of koha (aligning to accountability principles from the gifts and hospitality, and sensitive expenditure policies).
 - h) A glossary has been added to provide understanding on the terminology used.
 - i) Relevant legislation has been added: "Income Tax Act 2007".
- 20 The reviewed policy was presented to the Executive Leadership Team on 26th September 2024. Should feedback from the Subcommittee be minor, this policy will be taken as approved pending those updates.

Child Protection Policy

- 21 The Child Protection Policy has undergone review and is provided as Attachments I (clean) and J (previous version, 2018).
- 22 This review has been conducted by the members of the People and Capability team.
- 23 Changes to the Child Protection Policy include:
- a) The structure of the policy has changed, and further detail has been added to improve the clarity.
 - b) A new section specifically regarding accusations against an employee and accusations against a contractor.
 - c) A separate guideline document has been created in support of the policy.
 - d) Two Child Protection Officers have been appointed, General manager Arts, Culture and Recreation and General Manager Corporate Services, with a new email address for contacting directly childprotection@dcc.govt.nz
- 24 The reviewed policy was presented to the Executive Leadership Team on 4th July 2024. Should feedback from the Subcommittee be minor, this policy will be taken as approved pending those updates.

Treasury Risk Management Policy

- 25 The Treasury Risk Management Policy is due to undergo review again as a part of the 9-year plan process.

- 26 As per a request from the Audit and Risk Subcommittee meeting on the 2nd May 2024, the Treasury Risk Management Policy is presented (Attachment K) for feedback in the early stages of the review process.

Contract Management Framework

- 27 As per a request from the Audit and Risk Subcommittee meeting on the 4th July 2024, the Contract Management Framework (Attachment L) is attached for noting. The Framework does contain the information that was previously in the Procurement and Contract Management Policy.
- 28 Of note, the additional feedback provided from the Subcommittee on the Procurement and Contract Management Policy (as noted in the minutes) has been incorporated into the now live policy.

NEXT STEPS

- 29 Any feedback provided by ARS on policies presented will be incorporated into the policy, which will then go to the Executive Leadership Team for final review and approval.

Signatories

Author:	Hayley Knight - Assurance Manager
Authoriser:	Carolyn Allan - Chief Financial Officer

Attachments

	Title	Page
↴A	Legislative Compliance Policy July 2024 - Clean	123
↴B	Legislative Compliance Policy July 2024 - Track Changes	126
↴C	Internal Audit Policy July 2024 - Clean	129
↴D	Internal Audit Policy July 2024 - Track Changes	136
↴E	Risk Management Policy September 2024 - Clean	143
↴F	Risk Management Policy September 2024 - Track Changes	147
↴G	Koha Policy September 2024 - Clean	156
↴H	Koha Policy September 2024 - Track Changes	163
↴I	Child Protection Policy 2024 - Clean	171
↴J	Child Protection Policy 2018	176
↴K	Treasury Risk Management Policy 2023	180
↴L	Contract Management Framework	200

SUMMARY OF CONSIDERATIONS

Fit with purpose of Local Government

This report provides an update on Council Policy documents as identified by the Audit and Risk Subcommittee Workplan, which is a regulatory function considered good quality and cost effective.

Fit with strategic framework

	Contributes	Detracts	Not applicable
Social Wellbeing Strategy	✓	<input type="checkbox"/>	<input type="checkbox"/>
Economic Development Strategy	✓	<input type="checkbox"/>	<input type="checkbox"/>
Environment Strategy	✓	<input type="checkbox"/>	<input type="checkbox"/>
Arts and Culture Strategy	✓	<input type="checkbox"/>	<input type="checkbox"/>
3 Waters Strategy	✓	<input type="checkbox"/>	<input type="checkbox"/>
Spatial Plan	✓	<input type="checkbox"/>	<input type="checkbox"/>
Integrated Transport Strategy	✓	<input type="checkbox"/>	<input type="checkbox"/>
Parks and Recreation Strategy	✓	<input type="checkbox"/>	<input type="checkbox"/>
Other strategic projects/policies/plans	<input type="checkbox"/>	<input type="checkbox"/>	✓

The Audit and Risk Subcommittee monitors and provides assurance for the effective review and management of core Council Policies – thereby supporting business controls and delivery, governance and the realisation of strategic objectives.

Māori Impact Statement

There are no know impacts for mana whenua.

Sustainability

There are no implications for sustainability.

LTP/Annual Plan / Financial Strategy /Infrastructure Strategy

There are no known implications.

Financial considerations

No financial implications have been identified.

Significance

This report is considered low in terms of the Council’s Significance and Engagement Policy.

Engagement – external

No external engagement has been undertaken.

Engagement - internal

Activities noted herein include cross Council engagement and collaboration on Policy review and development.

Risks: Legal / Health and Safety etc.

A failure to maintain effective and appropriate Policy framework across core Council functions exposes the DCC to a range of operational and strategic risks, including financial, business and service performance, community, business and sector confidence, as well as potential fraud and litigation.

SUMMARY OF CONSIDERATIONS

Conflict of Interest

No conflicts of interest have been identified.

Community Boards

There are no known implications for the Community Boards.

FINANCIAL REPORT - PERIOD ENDED 30 JUNE 2024

Department: Finance

EXECUTIVE SUMMARY

- 1 This report provides the provisional financial results for the period ended 30 June 2024 and the financial position as at that date which was presented to the Finance and Council Controlled Organisations Committee held on Wednesday, 7 August 2024. Note the 30 June result presented was subject to final adjustments and external audit.
- 2 As this is an administrative report only, there are no options or Summary of Considerations.

Financial Overview

For the period ended 30 June 2024

\$ Million	Actual YTD	Budget YTD	Variance YTD		Last Year YTD
Revenue	383.219	373.458	9.761	F	367.697
Expenditure	417.451	405.436	(12.015)	U	409.708
Net Surplus/(Deficit) excluding Waipori	(34.232)	(31.978)	(2.254)	U	(42.011)
Waipori Fund Net	5.446	3.367	2.079	F	5.630
Net Surplus/(Deficit) including Waipori	(28.786)	(28.611)	(0.175)	U	(36.381)
Capital Expenditure	206.018	212.510	6.492		208.326
Debt					
Current Year Loan	130.200	128.700	(1.500)	U	126.000
Prior Year Loan	460.273	460.273	-		334.273
Accrued Interest	4.554	-	(4.554)	U	-
Total Debt	595.027	588.973	(6.054)	U	460.273

RECOMMENDATIONS

That the Subcommittee:

- a) **Notes** the Financial Performance for the period ended 30 June 2024 and the Financial Position as at that date.
- b) **Notes** the year 30 June result is subject to final adjustments and external audit, conducted by Audit New Zealand.

BACKGROUND

- 3 This report provides the financial statements for the period ended 30 June 2024. It includes reports on financial performance, financial position, cashflows and capital expenditure. Summary information is provided in the body of this report with detailed results attached. The operating result is also shown by group, including analysis by revenue and expenditure type.

DISCUSSION

- 4 This report includes a high-level summary of the financial information to 30 June 2024. Please refer to Attachment I for the detailed financial update.

Statement of Financial Performance

- 5 Revenue was \$383.219 million for the year or \$9.761 million greater than budget.
- 6 External revenue was favourable \$3.710 million mainly due to Waste and Environmental Services revenue being greater than budget due to an increase in waste volume entering the Green Island Landfill. Waste levy revenue from the Ministry for the Environment was also greater than budgeted. These favourable variances were offset by lower-than-expected revenue from the Parking, Cemeteries/Crematorium and Building Services activities.
- 7 Grants revenue was favourable \$5.340 million due to \$6.680 million of additional roading funding reflecting a higher level of maintenance and capital delivery. This was offset by unfavourable variances due to the timing of revenue grants relating to the FIFA Women's World Cup.
- 8 The contributions revenue budget includes \$3.053 million for the vesting of assets (non-cash). Vesting will be completed as part of the year end final adjustments.
- 9 Expenditure was \$417.451 million for the year to date, or \$12.015 million greater than budget.
- 10 Operational expenditure was greater than expected due to additional Transport and Three Waters maintenance expenditure and costs to meet consent conditions for landfills.
- 11 These unfavourable variances were partially offset by savings in interest and depreciation costs.
- 12 Despite the overall favourable variance, the volatility of world markets continues to impact the performance of the Waipori Fund. Following the negative results in the previous month, both international equities and fixed interest investments saw increases in value during June. New Zealand equities decreased in value for the month.

Statement of Financial Position

- 13 Capital expenditure was \$206.018 million or 96.9% of the full year budget, which is down from 100% of YTD budget in May 2024. Expenditure on the Retail Quarter upgrade was ahead of budget reflecting the project being ahead of the original programme for both the central carriageway and enabling works. The result also reflects the purchase of the Forbury Park property. This expenditure is offset by an underspend in Parks and Recreation.
- 14 The term loans balance now includes accrued interest of \$4.554 (representing the loan interest owing but not yet paid at 30 June). Previously this was classified separate to the loan balance,

however the accounting standards now require this to be included. The actual loan balance at 30 June was \$590.473 million, \$1.500 million higher than budget.

- 15 Attachment B includes a chart showing actual group and DCC debt for the years ending June 2003-2024. It provides forecast information for the years ending June 2024-2026 based on the current Statements of Intent (SOI).

Final Adjustments and External Audit

- 16 Final adjustments in addition to this report include:

- Completion of vested assets
- Revaluations of assets (Roading, Waters, Property and Parks)
- Landfill aftercare provisions
- Depreciation

- 17 Audit New Zealand is scheduled to start their audit in early September 2024, with an expected signoff date of 31 October 2024.

OPTIONS

- 18 As this is an administrative report only, there are no options provided.

NEXT STEPS

- 19 Financial Result Reports continue be presented to future meetings of either the Finance and Council Controlled Organisation Committee or Council.

Signatories

Author:	Hayden McAuliffe - Financial Services Manager
Authoriser:	Carolyn Allan - Chief Financial Officer

Attachments

	Title	Page
↓A	Dashboard Summary Financial Information	228
↓B	Debt Graph	229
↓C	Statement of Financial Performance	230
↓D	Statement of Financial Position	231
↓E	Statement of Cashflows	232
↓F	Capital Expenditure Summary	233
↓G	Capital Expenditure Detailed - Programme	234
↓H	Summary of Operating Variances	240
↓I	Detailed Financial Update	241

SUMMARY OF CONSIDERATIONS

Fit with purpose of Local Government

This decision enables democratic local decision making and action by, and on behalf of communities.

Fit with strategic framework

	Contributes	Detracts	Not applicable
Social Wellbeing Strategy	<input type="checkbox"/>	<input type="checkbox"/>	✓
Economic Development Strategy	<input type="checkbox"/>	<input type="checkbox"/>	✓
Environment Strategy	<input type="checkbox"/>	<input type="checkbox"/>	✓
Arts and Culture Strategy	<input type="checkbox"/>	<input type="checkbox"/>	✓
3 Waters Strategy	<input type="checkbox"/>	<input type="checkbox"/>	✓
Spatial Plan	<input type="checkbox"/>	<input type="checkbox"/>	✓
Integrated Transport Strategy	<input type="checkbox"/>	<input type="checkbox"/>	✓
Parks and Recreation Strategy	<input type="checkbox"/>	<input type="checkbox"/>	✓
Other strategic projects/policies/plans	<input type="checkbox"/>	<input type="checkbox"/>	✓

Reporting on the performance of the Waipori Fund does not contribute directly to the Strategic Framework.

Māori Impact Statement

Investment returns from the Waipori Fund impact on the level of rates payable, and therefore impact across all Dunedin communities including Māori.

Sustainability

There are no impacts for sustainability.

LTP/Annual Plan / Financial Strategy /Infrastructure Strategy

A review of the SIPO for the Waipori Fund will be taken into account when developing a Financial Strategy for the 9 year plan 2025-34.

Financial considerations

Financial considerations are presented in the Waipori Fund report for the March 2024 quarter.

Significance

This report is considered to be of low significance in terms of the Council’s Significance and Engagement Policy.

Engagement – external

There has been no external engagement.

Engagement - internal

There has been no internal engagement.

Risks: Legal / Health and Safety etc.

There are no identified risks.

SUMMARY OF CONSIDERATIONS

Conflict of Interest

There are no known conflicts of interest.

Community Boards

There are no implications for Community Boards.

FINANCIAL REPORT - PERIOD ENDED 31 JULY 2024

Department: Finance

EXECUTIVE SUMMARY

- 1 This report provides the financial results for the period ended 31 July 2024 and the financial position as at that date which was presented to the Finance and Council Controlled Organisations Committee meeting held on Wednesday, 18 September 2024.
- 2 As this is an administrative report only, there are no options or Summary of Considerations.

Financial Overview For the period ended 31 July 2024

\$ Million	Actual YTD	Budget YTD	Variance YTD		Last Year YTD
Revenue	32.513	33.798	(1.285)	U	30.221
Expenditure	35.435	35.624	0.189	F	32.404
Net Surplus/(Deficit) excluding Waipori	(2.922)	(1.826)	(1.096)	U	(2.183)
Waipori Fund Net	3.973	0.369	3.604	F	0.764
Net Surplus/(Deficit) including Waipori	1.051	(1.457)	2.508	F	(1.419)
Capital Expenditure	14.851	13.242	(1.609)		13.030
Debt					
Current Year Loan	24.000	24.000	-		13.200
Prior Year Loan	590.473	588.973	(1.500)	U	460.273
Accrued Interest	2.372	-	(2.372)	U	-
Total Debt	616.845	612.973	(3.872)	U	473.473

RECOMMENDATIONS

That the Subcommittee:

- a) **Notes** the Financial Performance for the period ended 31 July 2024 and the Financial Position as at that date.

BACKGROUND

- 3 This report provides the financial statements for the period ended 31 July 2024. It includes reports on financial performance, financial position, cashflows and capital expenditure.

Summary information is provided in the body of this report with detailed results attached. The operating result is also shown by group, including analysis by revenue and expenditure type.

DISCUSSION

- 4 This report includes a high-level summary of the financial information to 31 July 2024. Please refer to Attachment I for the detailed financial update.

Statement of Financial Performance

- 5 Revenue was \$32.513 million for the period or \$1.285 million less than budget.
- 6 External revenue was unfavourable \$618k mainly due to Three Waters water sales being less than budget for the month. There was also lower-than-expected revenue from the Parking and Building Services activities.
- 7 Grants revenue was unfavourable \$368k due to a lower level of subsidised Transport capital expenditure and lower Better Off Funding revenue than budgeted.
- 8 Expenditure was \$35.435 million for the period, or \$189k less than budget.
- 9 Operational expenditure was close to budget with unfavourable Transport maintenance costs largely offset by under expenditure in other activities, including Property Services and Waste and Environmental Services.
- 10 Interest costs were favourable \$226k reflecting a lower interest rate than budgeted and the timing of new loan advances.
- 11 Despite the overall favourable variance, the volatility of world markets continues to impact the performance of the Waipori Fund. Following the positive results in June, New Zealand and international equities and fixed interest investments saw further significant increases in value during July.

Statement of Financial Position

- 12 Capital expenditure was \$14.851 million or 112.2% of the year-to-date budget. Expenditure on the South Dunedin Library and Community Complex was ahead of budget \$2.4 million reflecting the project being slightly ahead of programme. Capital expenditure in other activities was generally within budget for the period.
- 13 The term loans balance now includes accrued interest of \$2.372 million (representing the loan interest owing but not yet paid at 31 July). Previously this was classified separate to the loan balance, however the accounting standards now require this to be included. The actual loan balance as at 31 July was \$614.473 million, \$1.500 million more than budget.
- 14 Attachment A includes a chart showing actual group and DCC debt for the years ending June 2003-2024. It provides forecast information for the years ending June 2024-2027 based on the current Statements of Intent (SOI).

OPTIONS

- 15 As this is an administrative report only, there are no options provided.

NEXT STEPS

- 16 Financial Reports continue be presented to future meetings of either the Finance and Council Controlled Organisation Committee or Council.

Signatories

Author:	Hayden McAuliffe - Financial Services Manager
Authoriser:	Carolyn Allan - Chief Financial Officer

Attachments

	Title	Page
↴A	Dashboard Summary Financial Information	260
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HEALTH AND SAFETY MONTHLY REPORTING FOR AUGUST 2024

Department: Health and Safety

EXECUTIVE SUMMARY

- 1 The monthly Health, Safety and Wellbeing report for August 2024 is attached for consideration.
- 2 As previously requested, a copy of the health and safety structure of the organisation is also attached for noting.

RECOMMENDATIONS

That the Subcommittee:

- a) **Notes** the monthly Health, Safety and Wellbeing report for August 2024.
- b) **Notes** the health and safety structure of the organisation.

Signatories

Author:	Jane Pearce - Health and Safety Manager
Authoriser:	Robert West - General Manager Corporate Services

Attachments

	Title	Page
↓A	Health, Safety and Wellbeing report for August 2024	281
↓B	Structure of H&S within the organisation	300

RESOLUTION TO EXCLUDE THE PUBLIC

That the Audit and Risk Subcommittee:

Pursuant to the provisions of the Local Government Official Information and Meetings Act 1987, exclude the public from the following part of the proceedings of this meeting namely:

General subject of the matter to be considered	Reasons for passing this resolution in relation to each matter	Ground(s) under section 48(1) for the passing of this resolution	Reason for Confidentiality
C1 Confirmation of the Confidential Minutes of Audit and Risk Subcommittee meeting - 4 July 2024 - Public Excluded	<p>S7(2)(i) The withholding of the information is necessary to enable the local authority to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations).</p> <p>S7(2)(c)(i) The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information or information from the same source and it is in the public interest that such information should continue to be supplied.</p>	.	

	<p>S7(2)(b)(i) The withholding of the information is necessary to protect information where the making available of the information would disclose a trade secret.</p> <p>S7(2)(h) The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.</p> <p>S7(2)(b)(ii) The withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information.</p> <p>S7(2)(a) The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.</p>		
<p>C2 Audit and Risk Subcommittee Updates Report</p>	<p>S7(2)(h) The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.</p>	<p>S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.</p>	

<p>C3 Finance Assurance Report</p>	<p>S7(2)(h) The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.</p>	<p>S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.</p>	<p>The information in this report is commercially sensitive..</p>
<p>C4 DCC Internal Audit Actions Update</p>	<p>S7(2)(c)(i) The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information or information from the same source and it is in the public interest that such information should continue to be supplied.</p>	<p>S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.</p>	
<p>C5 Treasury Risk Management Compliance Report</p>	<p>S7(2)(h) The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.</p>	<p>S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.</p>	
<p>C6 Dunedin City Holdings Ltd - Update on Audit and Risk Activity</p>	<p>S7(2)(b)(ii) The withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of</p>	<p>S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.</p>	

	the person who supplied or who is the subject of the information.		
C7 DCC Risk 'Deep Dive' - Fraud Risk Management	<p>S7(2)(c)(i) The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information or information from the same source and it is in the public interest that such information should continue to be supplied.</p>	<p>S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.</p>	
C8 Protected Disclosure Register - September 2024	<p>S7(2)(a) The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.</p> <p>S7(2)(c)(i) The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar</p>	<p>S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.</p>	

	information or information from the same source and it is in the public interest that such information should continue to be supplied.		
C9 Investigation Register - September 2024	<p>S7(2)(a) The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.</p> <p>S7(2)(c)(i) The withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information or information from the same source and it is in the public interest that such information should continue to be supplied.</p>	<p>S48(1)(a) The public conduct of the part of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists under section 7.</p>	

This resolution is made in reliance on Section 48(1)(a) of the Local Government Official Information and Meetings Act 1987, and the particular interest or interests protected by Section 6 or Section 7 of that Act, or Section 6 or Section 7 or Section 9 of the Official Information Act 1982, as the case may require, which would be prejudiced by the holding of the whole or the relevant part of the proceedings of the meeting in public are as shown above after each item.

That Rudie Tomlinson and Monique Kruger (Audit NZ) be permitted to attend the meeting, after the public has been excluded, because of their knowledge of Item C2. This knowledge, which would be of assistance in relation to the matters discussed, was relevant because they would be reporting on the item under consideration.