

## **Notice of Meeting:**

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

**Date:** Thursday 18 April 2019  
**Time:** 1.30 pm  
**Venue:** Otaru Room, Civic Centre, The Octagon, Dunedin

Sue Bidrose  
Chief Executive Officer

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## **Audit and Risk Subcommittee PUBLIC AGENDA**

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### **MEMBERSHIP**

<b>Chairperson</b>	Susie Johnstone	
<b>Deputy Chairperson</b>		
<b>Members</b>	Janet Copeland Cr Doug Hall Cr Chris Staynes	Mayor Dave Cull Cr Mike Lord
<b>Senior Officer</b>	Dave Tombs, General Manager Finance and Commercial	
<b>Governance Support Officer</b>	Wendy Collard	

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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**

An apology has been received from Cr Chris Staynes.

That the Committee:

**Accepts** the apology from Cr Chris Staynes.

## **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

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### 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 representative and independent member and any private or other external interest they might have.
2. Elected members 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 Committee:

- 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

	<b>Title</b>	<b>Page</b>
<a href="#">A</a>	Elected and Independent Members' Register of Interest	7



Audit and Risk Subcommittee - Register of Interest - current as at 27 March 2019				
Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
Susie Johnstone	Consultant	Southern District Health Board - Finance, Audit and Risk Management	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Committee Member	Audit and Risk Committee, Office of the Auditor General	Potential. Audit NZ are suppliers to Council	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Owner/Director	Shand Thomson Ltd	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Shand Thomson Nominees Ltd and similar nominee companies	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Abacus ST 01 and similar nominee companies	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Johnstone Afforestation Ltd	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	Various publicly listed Companies	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Committee Member	Institute of Directors Otago/Southland	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Clutha Community Foundation	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Dave Cull	Director	Harrison Nominees Limited	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Weller Trust - Property Ownership - Dunedin	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Chair	Cosy Homes Charitable Trust	Potential grants applicant which would result in pecuniary interest. Duty to Trust may conflict with duties of Council Office	Do not participate in consideration of grants applications. If the meeting is in confidential, to leave the room.
	Owner	Popaway Ltd - Property Ownership - Auckland and Tarras	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director/Shareholder	McMillan Nominees Limited	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	President	Local Government New Zealand (LGNZ)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Co-President	UCLG (United Cities and Local Governments) - Asia Pacific Region	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Vice President	CLGF (Commonwealth Local Government Forum)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Tertiary Sector Steering Group (Council Appointment)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Doug Hall	Trustee	Otago Theatre Trust (Council Appointment)	Duties to Trust may conflict with duties of Council Office. Recipient of Council funding	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director/Owner	Hall Brothers Transport Ltd	May contract and provide service to DCC	Withdraw from discussion and leave the table. If in confidential leave the room. Seek prior approval from Office of the Auditor General when required.
	Director/Shareholder	Woodshed 2014	May contract and provide service to DCC	Withdraw from discussion and leave the table. If in confidential leave the room. Seek prior approval from Office of the Auditor General when required.

Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
	Director/ Owner	Dunedin Crane Hire	May contract and provide service to DCC	Withdraw from discussion and leave the table. If in confidential leave the room. Seek prior approval from Office of the Auditor General when required.
	Director/ Owner	Wood Recyclers Ltd	May contract and provide service to DCC	Withdraw from discussion and leave the table. If in confidential leave the room. Seek prior approval from Office of the Auditor General when required.
	Director/ Owner	Dunedin Concrete Crushing Ltd	May contract and provide service to DCC	Withdraw from discussion and leave the table. If in confidential leave the room. Seek prior approval from Office of the Auditor General when required.
	Director/ Owner	Anzide Properties Ltd - Dunedin	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Owner	Property Ownership - Dunedin	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	Farmlands	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	Ravensdown Fertiliser	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	Silver Fern Farms	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	PGG Wrightson	Currently no likely conflict	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Submitter	ZGP	<del>Interest as submitter may conflict with Council responsibilities.</del>	<del>Withdraw from discussion and leave the table. If in confidential leave the room.</del>
	Director	Milburn Processing Limited	Currently no likely conflict	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Donor of the use of a building free of charge to the group	Fire Brigade Restoration Society	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Financial Donor	Dunedin North Community Patrol	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Donor of the use of a building free of charge to the group	North Dunedin Blokes Shed	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Loan of a four wheel drive truck free of charge to the group for cartage of gravel	Mountainbiking Otago	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director/Shareholder	Valley View Development Limited	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	Geekfix Limited	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Hall Family Trust, Invercargill	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Partner	Highland Helicopters	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Dunedin Chinese Garden Advisory Board (Council Appointment)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Toitū Otago Settlers Museum Board (Council Appointment)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Cragieburn Reserve Committee (Council Appointment)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Mike Lord	Trustee	ML and PJ Lord Family Trust - Owner of Residential Properties - Dunedin and Wanaka	Duty to Trust may conflict with duties of Council Office	Seek advice prior to the meeting if actual or perceived conflict of interest arises.

Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
	Trustee	Otago Rural Support Trust	Duty to Trust may conflict with duties of Council Office	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Federated Farmers Charitable Trust	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Hereweka Harbour Cones Trust	Potential grants recipient. Duties to Trust may conflict with duties of Council Office.	Withdraw from discussion and leave the table. If the meeting is in confidential leave the room. Seek advice prior to the meeting.
	Shareholder	Fonterra	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	Silver Fern Farms	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Federated Farmers	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Rotary Club of Mosgiel	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Mosgiel RSA	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	National Party	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	Various publicly listed Companies	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	District Licensing Committee (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Dunedin Public Art Gallery Society (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Dunedin Public Art Galley Acquisitions (Council Appointment)	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Chris Staynes	Chairman	Cargill Enterprises	Contractor and service provider to DCC	Withdraw from discussion and leave the table. If the meeting is in confidential leave the room.
	Director	Wine Freedom	Supplier to DCC	Withdraw from discussion and leave the table. If the meeting is in confidential leave the room.
	Patron	Otago Model Engineering Society	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Balmacewen Lions Club	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Otago Southland Manufacturers Association Trust	Possible co-funder of ED project. Duties to the Trust may conflict with duties of Council	Withdraw from discussion and leave the table. If the meeting is in confidential leave the room. Seek advice prior to the meeting.
	Deputy Chair	Cancer Society of Otago/Southland	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	President	Patearoa Golf Club	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	CJ and CA Staynes Family Trust - Property Owner - Dunedin and Patearoa	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	George Street Wines Limited	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	NZ Association of Amateur Radio and Transmitters	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director/Shareholder	Saddle Hill Investment Trust Limited	No conflict identified	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Board Member	Otago Museum Trust Board (Council Appointment)	Duties to Trust may conflict with duties of Council Office. Recipient of Council funding	Withdraw from discussion and leave the table. If the meeting is in confidential, leave the room. Seek advice prior to the meeting

Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
	Trustee	Theomin Gallery Trust (Council Appointment)	Duties to Trust may conflict with duties of Council Office. Recipient of Council funding	Withdraw from discussion and leave the table. If the meeting is in confidential, leave the room. Seek advice prior to the meeting.
	Chairman	Grow Dunedin Partnership (Council Appointment)	Duties may conflict with duties of Council Office. Recipient of Council funding	Withdraw from discussion and leave the table. If the meeting is in confidential, leave the room. Seek advice prior to the meeting.
	Committee Member	Dunedin Shanghai Association (Council Appointment)	Duties may conflict with duties of Council Office. Recipient of Council funding	Withdraw from discussion and leave the table. If the meeting is in confidential, leave the room. Seek advice prior to the meeting.
Janet Copeland	Director	Next Investments Ltd	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Ronaki (Southland) Ltd	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Stoney Creek Investments Ltd	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Trustee	Stoney Creek Trust	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Director	Copeland Ashcroft Law Ltd	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Council Member	Southern Institute of Technology	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Shareholder	Various publicly listed Companies	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Committee Member	Southland Branch of NZ Law Society	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
<b>Staff</b>				
Name	Responsibility (i.e. Chairperson etc)	Declaration of Interests	Nature of Potential Interest	Member's Proposed Management Plan
Sue Bidrose	Director	Wise Trust Management Services	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Vice President	Society of Local Government Managers	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Permanent External Advisory Committee (PEAC) for CAPABLE NZ	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	University of Otago Department of Marketing Industry Advisory Board	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Owner	Residential property Dunedin	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
		Kev Jarvis Builders - work done on private residence	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Member	Student Code of Conduct Committee, University of Otago	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	Regional Vice President	Southern Hemisphere Regional Vice President, International City Management Association (ICMA)	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Dave Tombs	Tenant	12 month rental property with Harcourts	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
	<b>Director</b>	<b>Golden Block (Council Appointment)</b>	<b>No conflict identified.</b>	<b>Seek advice prior to the meeting if actual or perceived conflict of interest arises.</b>
	Member	Society of Local Government Managers	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.
Andrew Slater	Risk and Internal Audit Manager	Residential property Dunedin	No conflict identified.	Seek advice prior to the meeting if actual or perceived conflict of interest arises.

## CONFIRMATION OF MINUTES

### AUDIT AND RISK SUBCOMMITTEE MEETING - 21 FEBRUARY 2019

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#### RECOMMENDATIONS

That the Subcommittee:

**Confirms** the public part of the minutes of the Audit and Risk Subcommittee meeting held on 21 February 2019 as a correct record.

#### Attachments

	Title	Page
<a href="#">A</a>	Minutes of Audit and Risk Subcommittee meeting held on 21 February 2019	12

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## **Audit and Risk Subcommittee MINUTES**

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**Minutes of an ordinary meeting of the Audit and Risk Subcommittee held in the Mayor's Lounge, Civic Centre, The Octagon, Dunedin on Thursday 21 February 2019, commencing at 1.00 pm**

### **PRESENT**

**Chairperson** Susie Johnstone

**Members** Mayor Dave Cull Cr Doug Hall  
Cr Mike Lord Cr Chris Staynes

**IN ATTENDANCE** Sue Bidrose (Chief Executive Officer), Dave Tombs (General Manager Finance and Commercial), Andrew Slater (Risk and Internal Audit Manager), Martyn Solomon (Crowe Horwath) and Phil Sinclair (Crowe Horwath)

**Governance Support Officer** Wendy Collard

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### **1 APOLOGIES**

Moved (Susie Johnstone/Cr Chris Staynes):

That the Subcommittee:

**Accepts** the apology from Ms Janet Copeland.

**Motion carried (AR/2019/001)**

### **2 CONFIRMATION OF AGENDA**

Moved (Susie Johnstone/Cr Chris Staynes):

That the Committee:

**Confirms** the agenda without addition or alteration

**Motion carried (AR/2019/002)**

### 3 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 (Susie Johnstone/Cr Doug Hall):

That the Subcommittee:

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

**Motion carried (AR/2019/003)**

### 4 CONFIRMATION OF MINUTES

#### 4.1 AUDIT AND RISK SUBCOMMITTEE MEETING - 6 DECEMBER 2018

Moved (Susie Johnstone/Cr Chris Staynes):

That the Subcommittee:

**Confirms** the public part of the minutes of the Audit and Risk Subcommittee meeting held on 6 December 2018 as a correct record.

**Motion carried (AR/2019/004)**

## PART A REPORTS

### 5 AUDIT AND RISK SUBCOMMITTEE WORK PLAN 2019

A report from Civic provided a copy of the updated Audit and Risk Subcommittee Work Plan 2019.

Moved (Susie Johnstone/Cr Mike Lord):

That the Subcommittee:

- a) **Notes** the Audit and Risk Subcommittee Work Plan.

**Motion carried (AR/2019/005)**

### RESOLUTION TO EXCLUDE THE PUBLIC

Moved (Cr Mike Lord/Cr Doug Hall):

That the Committee:

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:

<b>General subject of the matter to be considered</b>	<b>Reasons for passing this resolution in relation to each matter</b>	<b>Ground(s) under section 48(1) for the passing of this resolution</b>	<b>Reason for Confidentiality</b>
C1 Audit and Risk Subcommittee meeting - 6 December 2018 - Public Excluded	<p>S7(2)(c)(ii) 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 damage the public interest.</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)(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</p>	.	

	subject of the information.	
	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)(a) The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.	
	S6(b) The making available of the information would be likely to endanger the safety of a person.	
C2 Audit and Risk Subcommittee Action List Report	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 from the same source and it is in the public interest that such information should continue to be supplied.	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.
C3 Internal Audit WorkPlan Update - February 2019	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	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

of the person who supplied or who is the subject of the information.

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.

S7(2)(h)  
The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.

C4 Update on the DCC Internal Audit Actions Register - February 2019

S7(2)(c)(ii)  
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 damage the public interest.

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.

C5 Update on the DCC External Audit Actions Register - February 2019

S7(2)(c)(ii)  
The withholding of the information is necessary to protect information which is subject to an obligation of

S48(1)(a)  
The public conduct of the part of the meeting would be likely to result in the disclosure of

C6 Strategic Risk Register - Update February 2019	<p>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 damage the public interest.</p> <p>S7(2)(c)(ii) 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 damage the public interest.</p>	<p>information for which good reason for withholding exists under section 7.</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>	
C7 Audit and Risk Subcommittee Policy Update Report	<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 Purchase Card Report	<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>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</p>	<p>This report is confidential because it refers and impacts Council staff positions where those staff have not had the opportunity to respond or comment on the report..</p>

C9 Health and Safety Monthly Report for December 2018	S7(2)(a) The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.	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.	The information relates to the actions of individual staff who could be identified. This would breach their privacy and potentially prejudice any processes which may need to be managed..
C10 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.	
C11 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.	
C12 Investigation Report 1	S7(2)(a) The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.  S7(2)(c)(ii) 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	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.  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.	

enactment, where the making available of the information would be likely to damage the public interest.

S7(2)(f)(ii)  
The withholding of the information is necessary to maintain the effective conduct of public affairs through the protection of such members, officers, employees and persons from improper pressure or harassment.

C13 Investigation Register

S6(b)  
The making available of the information would be likely to endanger the safety of a 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 6.

The matters detailed in this report are subject to investigation and information should remain confidential so as not to prejudice the investigation and any possible outcomes of the investigation..

C14 Protected Disclosure Register

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 Martyn Solomon (Crowe Horwath) and Phil Sinclair (Crowe Horwath) be permitted to remain at the meeting, after the public has been excluded, because of their knowledge of Items C3 and C4. 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/2019/006)**

The meeting moved into confidential at 1.06 pm and concluded at 2.51 pm.

.....  
CHAIRPERSON

## PART A REPORTS

### AUDIT AND RISK SUBCOMMITTEE WORK PLAN 2019

Department: Civic

#### EXECUTIVE SUMMARY

- 1 This report provides a copy of the updated Audit and Risk Subcommittee Work Plan 2019. Please note that the Governance and Financial Policies are included as an appendix to the Work Plan.
- 2 It should be noted that the items without ticks shown have not been scheduled for action before the end of the triennium.
- 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.

#### Signatories

Author:	Wendy Collard - Governance Support Officer
Authoriser:	Sharon Bodeker - Team Leader Civic

#### Attachments

	<b>Title</b>	<b>Page</b>
<a href="#">A</a>	Audit and Risk Subcommittee workplan	22

<b>AUDIT AND RISK SUBCOMMITTEE WORK PLAN 2019</b>							
	<b>April</b>	<b>Jun</b>	<b>Aug</b>	<b>Sept</b>			
<b>GOVERNANCE</b>							
Audit and Risk Subcommittee Terms of Reference/Delegations							
<b>POLICY REVIEWS/UPDATES</b>							
<u><b>Governance</b></u>							
Legislative Compliance Policy	✓						
Legal Compliance Reporting	✓						
Legal Delegations Manual			✓				
<u><b>Human Resources</b></u>							
Staff Code of Conduct (Employee Values and Practices) <i>currently waiting on final design</i>							
Human Resources Delegations Manual				✓			
<u><b>Financial</b></u>							
Treasury Risk Management Policy			✓				
Treasury Compliance Report	✓	✓	✓	✓			
Finance Delegations Manual		✓					
<u><b>Procurement (Purchasing, Contracting &amp; Tendering)</b></u>							
Asset Management Policy – <i>currently in draft</i>	✓						
Schedule of Cardholders and Limits <i>(to be presented annually in February)</i>							
Schedule of top 100 Suppliers			✓				
<u><b>Health and Safety</b></u>							
Health and Safety Annual Objective/KPI Report <i>(annually)</i>							
Health and Safety Reporting	✓	✓	✓	✓			
<u><b>Fraud</b></u>							
Fraud Reporting	✓	✓	✓	✓			
Protected Disclosure Reporting	✓	✓	✓	✓			
<u><b>Information Technology</b></u>							
Information Management Policy		✓					
<b>RISK MANAGEMENT</b>							
Risk Management Policy			✓				
Risk Register	✓	✓	✓	✓			
Insurance Matters		✓					

<b>AUDIT AND RISK SUBCOMMITTEE WORK PLAN 2019</b>							
	<b>April</b>	<b>Jun</b>	<b>Aug</b>	<b>Sept</b>			
<b>AUDIT (EXTERNAL)</b>							
Annual Report Governance	✓	✓	✓				
Annual Report Audit Plan	✓	✓					
Outstanding External Audit Matters ( <i>includes IT Review</i> )	✓	✓	✓	✓			
Interim Management Letter			✓	✓			
<b>AUDIT (INTERNAL)</b>							
Approve and update of the Annual Internal Audit Work Plan	✓	✓	✓	✓			
Internal Audit Work updates	✓	✓	✓	✓			
Internal Audit Policy	✓						

**Appendix A**

<b>GOVERNANCE/FINANCIAL POLICIES REFERENCE INDEX</b>					
<b>Policy Area</b>	<b>Current Policy/Guidelines</b>	<b>Current Version Date</b>	<b>Cycle (Yrs)</b>	<b>Review Date</b>	<b>Area Responsible</b>
<b>Governance</b>					
	Audit and Risk Subcommittee Terms of Reference	Dec 2016	1	October 2019	Civic
	Elected Members' Code of Conduct and Conflict of Interest		3	October 2019	Civic
	Legislative Compliance Policy	Dec 2016	1	December 2018	Legal
<b>Organisation Development and Performance (ODP)</b>					
	Staff Code of Conduct	Mar 2013	3	February 2018	Human Resources
	Staff Conflict of Interest Policy	June 2018	3	June 2021	Human Resources
	Health and Safety Policy	September 2018	1	September 2019	Human Resources
<b>Financial</b>					
	Treasury Risk Management Policy	October 2018	1	August 2019	Treasury
	Asset Disposal and Write Off Policy	June 2018	3	June 2021	Finance
<b>Procurement (purchasing, contracting, disposal, tendering)</b>					
	Procurement and Contracts Management Policy	November 2017	2	November 2019	Procurement
	Asset Management Policy	2010		December 2018	ELT
<b>Risk Management</b>					
	Risk Management Policy	Aug 2017	2	Aug 2019	Internal Audit and Risk
	Internal Audit Policy	May 2017	2	May 2019	Internal Audit and Risk

<b>GOVERNANCE/FINANCIAL POLICIES REFERENCE INDEX</b>					
<b>Policy Area</b>	<b>Current Policy/Guidelines</b>	<b>Current Version Date</b>	<b>Cycle (Yrs)</b>	<b>Review Date</b>	<b>Area Responsible</b>
<b>Cyber Security</b>					
	Information Management Policy			December 2018	Business Information Services
	ICT Acceptable Use Policy	June 2018	3	June 2021	Business Information Services
<b>Sensitive Expenditure</b>					
	Sensitive Expenditure Policy	October 2017	2	October 2019	Finance
	Purchase Card Policy	August 2017	3	August 2020	Finance
<b>Gift and Hospitality</b>					
	Gift and Hospitality Policy	5 December 2018	2	July 2020	Corporate Governance
<b>Fraud</b>					
	Fraud Prevention Policy and Procedures	August 2018	3	December 2019	Finance
	Protected Disclosure "Whistle-Blower" Policy	November 2017	2	November 2019	Corporate Governance

## **ANNUAL REPORT TIMETABLE FOR YEAR ENDED 30 JUNE 2019**

Department: Finance

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### **EXECUTIVE SUMMARY**

- 1 This report documents the timetable in relation to the preparation and approval of the Dunedin City Council Annual Report for the year ended 30 June 2019.
- 2 It also considers new accounting standards applicable to the reporting period.

### **RECOMMENDATIONS**

That the Committee:

- a) **Notes** the report as presented.

### **BACKGROUND**

- 3 Following a request from the Audit and Risk Subcommittee, staff have prepared a high level timetable associated with the annual report process for the year ended 30 June 2019.

### **DISCUSSION**

- 4 The following draft timetable relates to the preparation and approval of the annual report for the year ended 30 June 2019.
- 5 The dates are currently indicative pending receipt of the Audit Plan letter from Audit New Zealand. The primary driver of the proposed dates is to have the annual report approved by the outgoing Council – last meeting scheduled for 8 October 2019.
- 6 This report also includes a summary of the 'significant considerations' relevant to the 30 June 2019 financial statements. These have been discussed with the DCHL Financial Accountant who has provided to the group financial officers in these matters.

<b>Date</b>	<b>Task</b>
18-Apr-19	Audit Plan Letter - Audit NZ
29-Apr-19	Interim Audit Commences
28-Jun-19	Draft Interim Audit management report issued to management
19-Jul-19	Management feedback on Interim Audit Management report to Audit NZ
8-Aug-19	Interim Audit management report to Audit & Risk
19-Aug-19	Draft parent financial statement available for audit
TBC	Parent audit commences
2-Sep-19	DCHL Group financial statements available for audit
9-Sep-19	Draft DCC Group financial statements available for audit
12-Sep-19	Verbal Audit clearance for DCHL Group from Audit NZ
19-Sep-19	DCHL Annual Report approved by the DCHL Board
23-Sep-19	DCC Annual Report available for audit (including commentary Mayor and Chief Executive)
27-Sep-19	Verbal audit clearance from Audit NZ
30-Sep-19	* Annual report presented to Audit and Risk for confirmation and endorsement
8-Oct-19	Annual Report presented to Council for approval. Letters of Representation signed (Governance and Management)
8-Oct-19	Audit Opinion Issued
28-Oct-19	Summary annual report available for audit
31-Oct-19	Draft Final Audit management report issued to management
TBA	Final Audit management report to Audit & Risk
	* Date to be confirmed

**NZ IFRS 9 Financial Instruments**

- 7 Effective date 30 June 2019 for the for-profit entities in the DCHL Group.
- 8 PBE's effective date is 30 June 2022; however the DCC will early adopt, noting that the external hedging activity is held within Dunedin City Treasury Limited.
- 9 Changes include how we classify and measure financial assets as well as how we assess them for impairment. The new IFRS 9 impairment model is forward-looking, being based on expected credit losses (ECLs) rather than actual losses incurred.

- 10 IFRS 9's new hedge accounting model is more closely aligned with an entity's risk management strategies and offers some simplifications to hedge accounting.
- 11 New disclosure requirements will apply – systems and control changes may be necessary to capture the data required noting again that these changes will be reflected in the DCHL Group report presented for consolidation with the DCC.

**NZ IFRS 15 Revenue from Contracts with Customers**

- 12 Effective date 30 June 2019 for the for-profit entities in the DCHL Group.
- 13 PBE's have already adopted their equivalent standard.
- 14 Many revenue transactions are straightforward, but some can be highly complex. It might be difficult to determine what the entity has committed to deliver, how much and when revenue should be recognised.
- 15 This revenue standard provides principles that an entity applies to report useful information about the amount, timing, and uncertainty of revenue and cash flows arising from its contracts to provide goods or services to customers. The core principle requires an entity to recognise revenue to depict the transfer of goods or services to customers in an amount that reflects the consideration that it expects to be entitled to in exchange for those goods or services (focus on control).
- 16 There is no material impact anticipated from the introduction of this standard on the DCHL Group activities.

**OPTIONS**

- 17 Not applicable.

**NEXT STEPS**

- 18 The timetable to be confirmed following receipt of the Audit Plan letter from Audit NZ.

**Signatories**

Author:	Gavin Logie - Financial Controller
Authoriser:	Dave Tombs - General Manager Finance and Commercial

**Attachments**

There are no attachments for this report.

**SUMMARY OF CONSIDERATIONS*****Fit with purpose of Local Government***

This report provides a guideline of processes and procedures for the Subcommittee.

***Fit with strategic framework***

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

This report provides a guideline of processes and procedures for the Subcommittee.

***Māori Impact Statement***

There are no known impacts for tangata whenua.

***Sustainability***

There are no implications for sustainability.

***LTP/Annual Plan / Financial Strategy / Infrastructure Strategy***

This report provides a guideline of processes and procedures for the Subcommittee.

***Financial considerations***

Not applicable – reporting only.

***Significance***

Not applicable – reporting only.

***Engagement – external***

The timetable has been prepared in conjunction with Audit New Zealand.

***Engagement - internal***

Not applicable – reporting only.

***Risks: Legal / Health and Safety etc.***

This report provides a guideline of processes and procedures for the Subcommittee.

***Conflict of Interest***

Not applicable – reporting only.

***Community Boards***

There are no known implications for Community Boards.

## 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:

<b>General subject of the matter to be considered</b>	<b>Reasons for passing this resolution in relation to each matter</b>	<b>Ground(s) under section 48(1) for the passing of this resolution</b>	<b>Reason for Confidentiality</b>
C1 Confirmation of the Confidential Minutes of Audit and Risk Subcommittee meeting - 21 February 2019 - Public Excluded	<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)(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)(h)</p>	.	

<b>General subject of the matter to be considered</b>	<b>Reasons for passing this resolution in relation to each matter</b>	<b>Ground(s) under section 48(1) for the passing of this resolution</b>	<b>Reason for Confidentiality</b>
	<p>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)(c)(ii) 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 damage the public interest.</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>S7(2)(f)(ii) The withholding of the information is necessary to maintain the effective conduct of public affairs through the protection of such members, officers, employees and persons from improper pressure or harassment.</p> <p>S6(b) The making available of the information would be likely to</p>		

<b>General subject of the matter to be considered</b>	<b>Reasons for passing this resolution in relation to each matter</b>	<b>Ground(s) under section 48(1) for the passing of this resolution</b>	<b>Reason for Confidentiality</b>
	endanger the safety of a person.		
C2 Report to the Council on the annual audit of Dunedin City Council for the year ended 30 June 2018	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.	
C3 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.	
C4 Audit and Risk Subcommittee Action List Report	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	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.	

<b>General subject of the matter to be considered</b>	<b>Reasons for passing this resolution in relation to each matter</b>	<b>Ground(s) under section 48(1) for the passing of this resolution</b>	<b>Reason for Confidentiality</b>
	should continue to be supplied.		
C5 Internal Audit WorkPlan Update - April 2019	<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)(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)(h) The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.</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.	
C6 Internal Audit - 2018 Data Analytics	S7(2)(a)	S48(1)(a)	The report is considered

<b>General subject of the matter to be considered</b>	<b>Reasons for passing this resolution in relation to each matter</b>	<b>Ground(s) under section 48(1) for the passing of this resolution</b>	<b>Reason for Confidentiality</b>
	The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.	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.	confidential because it refers to Council staff positions where those staff may not have had the opportunity to respond or comment on the report..
C7 Update on the DCC Internal Audit Actions Register - April 2019	S7(2)(c)(ii) 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 damage the public interest.	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 Update on the DCC External Audit Actions Register - April 2019	S7(2)(c)(ii) 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 damage the public interest.	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.	
C9 ComplyWith Legal Compliance Survey (Jan - Dec 2018)	S7(2)(c)(ii) 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	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.	

<b>General subject of the matter to be considered</b>	<b>Reasons for passing this resolution in relation to each matter</b>	<b>Ground(s) under section 48(1) for the passing of this resolution</b>	<b>Reason for Confidentiality</b>
	authority of any enactment, where the making available of the information would be likely to damage the public interest.		
C10 Strategic Risk Register - Update April 2019	S7(2)(c)(ii) 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 damage the public interest.	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.	
C11 Health and Safety Monthly Report for February 2019	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.	The information relates to the actions of individual staff who could be identified. This would breach their privacy and potentially prejudice any processes which may need to be managed..
C12 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.	
C13 Investigation Register	S6(b) The making available of the information would be likely to endanger the safety of a 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 6.	The matters detailed in this report are subject to investigation and information should remain confidential so as not to prejudice the investigation and any possible outcomes of the investigation..

<b>General subject of the matter to be considered</b>	<b>Reasons for passing this resolution in relation to each matter</b>	<b>Ground(s) under section 48(1) for the passing of this resolution</b>	<b>Reason for Confidentiality</b>
C14 Investigation Close Out Report - Awarding of Contracts	<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)(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)(f)(ii) The withholding of the information is necessary to maintain the effective conduct of public affairs through the protection of such members, officers, employees and persons from improper pressure or harassment.</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.	
C15 Protected Disclosure Register	<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</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.	

<b>General subject of the matter to be considered</b>	<b>Reasons for passing this resolution in relation to each matter</b>	<b>Ground(s) under section 48(1) for the passing of this resolution</b>	<b>Reason for Confidentiality</b>
	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 Julian Tan (Audit NZ) be permitted to remain at the meeting, after the public has been excluded, because of his knowledge of Items C2 and C3. 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.